

From the:
ARIZONA
Auditor General

The Auditor General's Office and the Arizona Department of Education have updated the *Uniform System of Financial Records for Arizona School Districts*(USFR) manual for legislation and other technical changes. The significant changes are described in the bullets below.

[USFR](#)

- Calendar of Events changes include:
 - revised for legislative changes
 - revised references for AFR, expenditure budget, advice of encumbrance, and federal asset guidelines
- Chart of Accounts changes include:
 - revised Joint Technical Education Districts to Career Technical Education Districts (CTED)
 - revised program codes in the 300 range for CTED statewide programs for FY 2019
 - updated the Indirect Costs and Energy and Water Savings Fund descriptions and related authorized transfers
 - updated Building Renewal Grant Fund (effective 8/3/18) for legislative changes

If you have any questions, please contact Chris Votroubek or Amanda Winn, Accounting Services Seniors at asd@azauditor.gov or (602) 553-0333.

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Sincerely,
Arizona Auditor General's Office

