

Subject: Guidance—CARES Act

Arizona Auditor General

The U.S. Congress authorized Coronavirus Aid, Relief, and Economic Security (CARES) Act monies to provide emergency assistance to those affected by the 2020 coronavirus pandemic. These monies may be available to charter schools as follows:

- The Elementary and Secondary School Emergency Relief (ESSER) Project, which accounts for federal CARES Act monies received through the Arizona Department of Education (ADE).
- The Governor's Emergency Education Relief (GEER) Project, which accounts for federal CARES Act monies received through the Governor's Office.

Charters should report each grant as a separate federal project using project object codes within 1310-1399 Other Federal Projects and using revenue object code 4500-Restricted Revenue Received from the Federal Government through the State. ADE and the Governor's Office will provide additional information on applying for, using, and required reporting for these monies when available. Budget and annual financial report (AFR) guidance for CARES Act monies will be included in the FY 2021 Charter Annual Budget Packet and FYs 2020 and 2021 Charter AFR Packets when issued.

If you have any questions on grant application or reporting, please email ADE at questions@azed.gov. Technical questions related to the GME system should still be sent to grants@azed.gov. If you have questions on the project assignments or other accounting issues for these grants, please contact Elizabeth Whitaker, Auditor General Accountability Services Division Senior, at asd@azauditor.gov or (602) 977-2796.

Other charter school resources, including [Additional COVID-19 school closure guidance FAQs](#), are available on our website: www.azauditor.gov.

Sincerely,
Arizona Auditor General's Office



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