

**Subject:** Guidance—CARES Act

## **Arizona Auditor General**

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Our Office and the Arizona Department of Education (ADE) are establishing 2 new federal grant funds, listed below, for districts receiving the Coronavirus Aid, Relief, and Economic Security (CARES) Act monies. The U.S. Congress authorized CARES Act monies to provide emergency assistance to those affected by the 2020 coronavirus pandemic. Districts should use revenue object code 4500-Restricted Revenue Received from the Federal Government through the State to record CARES Act payments in each fund as applicable.

- 326—Elementary and Secondary School Emergency Relief (ESSER) Fund to account for federal CARES Act monies received through ADE.
- 327—Governor’s Emergency Education Relief (GEER) Fund to account for federal CARES Act monies received through the Governor’s Office.

ADE and the Governor’s Office will provide additional information on applying for, using, and required reporting for these monies when available. Expenditure budget and annual financial report (AFR) guidance for CARES Act monies will be included in the FY 2021 School District Annual Expenditure Budget Packet and FY 2020 and FY 2021 School District AFR Packets when issued.


If you have any questions on grant application or reporting, please email ADE at [questions@azed.gov](mailto:questions@azed.gov). Technical questions related to the GME system should still be sent to [grants@azed.gov](mailto:grants@azed.gov). If you have questions on the fund assignments or other accounting issues for these grants, please contact Amanda Winn or Chris Votroubek, Auditor General Accountability Services Division Seniors, at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 977-2796.

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

Sincerely,  
Arizona Auditor General’s Office



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