

Subject: Guidance—CARES Act Programs and PPE coding

Arizona Auditor General

Charter schools that receive additional Coronavirus Aid, Relief, and Economic Security (CARES) Act monies from the Arizona Governor’s Office’s Enrollment Stability Grant Program should account for these federal monies in a separate federal project within 1310-1399—Other Federal Projects and use revenue object code 4500—Restricted Revenue Received from the Federal Government through the State. The Arizona Department of Education (ADE) and the Governor’s Office have provided and will continue to provide information on applying for, using, and required reporting for the various CARES Act monies.

Additionally, charter schools that purchase personal protective equipment (PPE) such as gloves, face shields, masks, and other disposable, single-person-use items worn to minimize exposure to hazards for the wearer’s and others’ safety should code these expenses to function 2600—Operation and Maintenance of Plant and object 6610—General Supplies. Charter schools should also code other safety expenses for cleaning and sanitizing supplies beyond normal purchases and for nonwearable supply items, such as plexiglass trifolds that sit on countertops or desks, to this same function and object. Other safety expenses for more durable items, including freestanding or installed plexiglass wall-type barriers, should be coded as an asset, using the appropriate object code in the [USFRCS Chart of Accounts](#).

For questions, please refer to the following contacts by topic:

Enrollment Stability Grant Program and solicitation technical difficulties	Governor’s Office, Economic Recovery Management Team (ERMT) at ermt@az.gov www.arizonatogether.org/grants
Elementary and Secondary School Emergency Relief Project (ESSER) grant application or reporting	ADE at ESSER@azed.gov https://www.azed.gov/cares/
ESSER GME system technical questions	ADE—Submit help desk ticket at http://helpdeskexternal.azed.gov/
USFRCS project assignments, PPE coding, or other accounting issues	Auditor General’s Office—Reply to this email or call Elizabeth Whitaker, Accountability Services Division Senior, at 602-977-2796

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

Sincerely,
Arizona Auditor General’s Office

