Charter School COVID Reporting Error Correction Instructions

For clarity, these instructions will refer to the tables in the FY 2021 COVID Reporting Form as described in the picture below.

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Table A</th>
<th>PPP Table</th>
<th>Table B</th>
<th>Table C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. ESSER I, II, and/or III total awards reported in Table B, column D, lines 1, 2, and/or 3, did not agree to Arizona Department of Education (ADE) provided award amounts. Please revise the table to report total awards for all fiscal years in each listed project.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Revising these award amounts will change the Charter’s amount remaining to spend in Table B, column H.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
• The amounts reported in the planned future use column; Table C, column D; should be revised, as needed, to agree to the sum of amounts reported in the amount remaining to spend in Table B, column H.
• If this issue applies, the ADE-reported ESSER award amounts are in your email.

2. **ESG total award reported in Table B, column D, line 6, did not agree to the Governor’s Office provided award amounts.** Please revise the table to report total awards for all fiscal years in the project.
   • Revising this award amount will change the Charter’s amount remaining to spend in Table B, column H.
   • The amounts reported in the planned future use column; Table C, column D; should be revised, as needed, to agree to the sum of amounts reported in the amount remaining to spend in Table B, column H.
   • If this issue applies, it’s the Governor-reported ESG award amounts in your email.

3. **Planned future use by category in Table C, column D, were not completed or were completed incorrectly.**
   • The total of the planned future use in Table C, column D should be revised to agree to the sum of amounts reported in Table B, column H.
   • This column should report the planned spending amounts by category, based on the Charter’s current plans for FY 2022 and all allowable subsequent grant years.

4. **Line 9—Other spending in Table A was not completed correctly, as negative amounts were reported.** Please correct the negative amounts on this line. This error may also affect the total amounts reported on line 10—Total spending.
   • Amounts reported in the Total line should agree to the Charter’s total COVID spending in its accounting records for each respective column.

5. **Negative amounts were reported on the form.** Please verify that any negative amounts remaining in the FY 2021 COVID Reporting Form are appropriate and update any amounts that are inappropriate.
   • Correcting negative amounts in one table may affect amounts reported in other tables. Please ensure that the amounts noted in the bolded paragraph after item 7 below all agree as indicated.

6. **Total FY 2021 expenses do not agree between Table B, column F and Table C, column C.**
7. **Line 12—Small Business Administration (SBA) in Table B was not completed or was not completed correctly.** Please complete this line for total awards and expenses made from Paycheck Protection Program (PPP) loans that have been forgiven by the SBA, if any. The total amounts entered on line 13 should agree to amounts entered in the PPP tables in fiscal years 2020 and 2021.

- Completing this line will likely increase total FY 2020 or 2021 expenses and Table C should be adjusted accordingly.
- If no PPP loan was received or the PPP loan was returned to the lender, the amounts reported on line 13 and in the separate PPP table should be zeros (0).

After correcting the applicable issues above, Charter Schools should ensure that:

- Total FY 2021 spending reported in Table B, column F and in Table C, column C agree.
- Total FY 2021 spending in Tables B and C, allowing for rounding error, agrees to the sum of the amounts reported in Table A, column N plus cells N22, N25, N26, N27, I29, and I30.
- The sum of Table C, column D (planned future use) and the sum of Table B, column H (amount remaining to spend) agree.

Prior to resubmitting the COVID Reporting Form, Charter Schools should contact ADE’s School Finance Budget Team to have the previous version of its FY 2021 COVID Reporting Form archived.

If you need additional assistance, please contact Chris Votroubek or Tijana Djordjic in our Accountability Services Division at (602) 977-2796.