School District 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.

Each item number identified in your email is listed below and all columns noted refer to the Excel column in the FY 2021 COVID Reporting Form. **All items identified in your email must be addressed.** Please have your form open and read the instruction for each item that applies to your District before making any changes, as some items may affect or be affected by other items.

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 the Arizona Department of Education (ADE) provided award amounts.** Please revise the table to report **total awards for all fiscal years in each listed fund**.
   - Revising these award amounts will change the District’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 column in Table B, column H.
• If this issue applies, the ADE-reported ESSER award amounts in your email.

2. **ESG total award reported in Table B, column D, line 6, did not agree to Governor’s Office provided award amounts.** Please revise the table to report total awards for this fund.
   • Revising this award amount will change the District’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 column in Table B, column H.
   • If this issue applies, the Governor-reported ESG award amount 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 District’s current plans for FY 2022 and all allowable subsequent grant years.

4. **Line 11—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 12—Total spending.
   • Amounts reported in the Total line should agree to the District’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 6 below all agree as indicated.

6. **Total FY 2021 expenditures do not agree between Table B, column F and Table C, column C.**
After correcting the applicable issues above, Districts 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 amounts reported in Table A, column N plus cell I24.
- 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 COVID Reporting Forms, Districts 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.