



**To: School Superintendents, Business Managers, Directors, and Treasurers**

**From: Amy Pattison, Assistant Director, Office of School Finance**

**Date: June 12, 2020**

**Re: Coronavirus Aid Relief and Economic Securities Act, or CARES Act, Fund Number- Updated**

The Office of School Finance has added the following fund numbers for reporting CARES Act expenditures.

Fund 7940- Federal Stimulus- 18002 Governor's Emergency Education Relief  
Fund 7941- Federal Stimulus- 18003 Education Stabilization Relief  
Fund 7942- Federal Stimulus- 18003 Supplemental  
Fund 7943- COVID Payment Protection Program

You may use receipt account 4990- Federal Revenues with each fund. Please separately track expenditures by utilizing the same procedures used for tracking other federal funds. You must maintain appropriate documentation in the event of an audit.

Fund 3781- COVID Temporary Assistance to Retain Child Care

You may use receipt account 3990- Other with Fund 3781.

Additional information regarding CARES Act can be found at the following link:  
<https://www.doe.in.gov/covid-19>. If you have any questions regarding this memorandum, please email us at [Form9@doe.in.gov](mailto:Form9@doe.in.gov).