COVID-19 Funding Sources

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1. Federal FEMA Reimbursement Funds

● Any school district, county office of education, or directly-funded charter school that has
  incurred, is incurring, or may incur costs categorized as “emergency protective measures”
  related to the COVID-19 response should file a Request for Public Assistance (RPA) in order to
  be eligible for reimbursement. Eligible protective measures include, but is not limited to:
  ○ Disinfection of eligible public facilities
  ○ Training specific to the declared event
  ○ Emergency Operation Center costs
  ○ More information can be found here: Coronavirus (COVID-19) Pandemic: Eligible
    Emergency Protective Measures

● LEAs may fund these types of expenses with their allocated SB 117 COVID-19 LEA Response
  Funds. If state funds do not meet an LEA’s total need, FEMA Public Assistance may be able to
  address the gap. In order to ensure LEAs have maximum flexibility to pursue federal
  funding to support COVID-19 response, CDE encourages all LEAs to file an RPA. More
  information about the RPA process can be found here: Q/A

● The April 17 deadline has been extended to 30 days after the incident period for the disaster
  event closes. Cal OES is advising organizations to submit sooner rather than later, so as not to
  wait until the last minute. For school districts that want to find out more information on how to
  apply go here: Quick Reference Set up GP Account and Submit RPA

● SCOE recommends that FEMA RPA be submitted and LEAs may want to think about setting
  up a way of tracking COVID-19 expenditures.
  ○ If funding is received, revenue may be recorded in Fund 01 - Resource 5650 “FEMA
    Public Assistance Funds” (Object 8281), or possibly Other Federal Revenue Resource
    581X. Further guidance from the CDE on the applicable resource LEAs should use to
    follow. Record applicable expenditures directly in the appropriate resource or make a
    restricted contribution using object 8990 to the resource code of the expenditures.
- **Applicants’ Briefings**: The briefings are for all local governments, special districts, school districts, tribal governments, state agencies, and eligible private non-profit organizations that provided an essential social service. Applicants’ Briefings will be held via live webinar at the dates and times listed on the Cal OES web page: [Recovery DR-4482 Virtual Applicant’s Briefing](#). These briefings will provide information on the application procedures, cost eligibility, documentation requirements, payment processing, and deadlines specific to the federal Public Assistance Program for the COVID-19 Pandemic event. All potential applicants for this event are encouraged to attend the Applicants’ Briefings.

2. **Federal CARES Act**

   **A.) Flexibility in Use of Federal Funds**

<table>
<thead>
<tr>
<th>Program</th>
<th>Spending Deadline Changes</th>
<th>Change in Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title I, Part A (includes CSI) Resource 3010, 3182,3183</td>
<td>Extends availability of 2018 funds to 9/30/21 (extends to Title I Part A-D)</td>
<td>For 2019 funds, waives 15% carryover limitation and limitation of carryover more than once every three years.</td>
</tr>
<tr>
<td>Title I, Part C Resource 3060</td>
<td>Extends availability of 2018 funds to 9/30/21</td>
<td>The Migrant Education Program will provide separate guidance on federal flexibility to applicable regions.</td>
</tr>
<tr>
<td>Title I, Part D Resource 3025</td>
<td>Extends availability of 2018 funds to 9/30/21</td>
<td>No additional changes</td>
</tr>
<tr>
<td>Title II, Part A Resource 4035</td>
<td>Extends availability of 2018 funds to 9/30/21</td>
<td>Expands definition of PD by allowing funds to be used to train educators concerning effective distance learning techniques. LEAs would be able to conduct time-sensitive, one-time, or stand-alone PD.</td>
</tr>
<tr>
<td>Title III, Part A (EL) Resource 4203</td>
<td>Extends availability of 2018 funds to 9/30/21</td>
<td>Expands definition of PD to include distance learning.</td>
</tr>
</tbody>
</table>
   | Title IV, Part A Resource 4127 | Extends availability of 2018 funds to 9/30/21 | **Flexibility applies to LEAs who received $30k or more in funds.**
   - Waives needs assessment for FY2019 to justify use of funds
   - Waives Content Area Spending Requirement
   - Waives 15% technology infrastructure spending limitation for FY2019 and any available 2018 carryover funds
   - CARS can be reopened to allow LEAS to adjust use of funds |
   | Title, IV, Part B Resource 4124 | Extends availability of 2018 funds to 9/30/21 | No additional changes |
   | Title V, Part B (REAP) Resource 5810 | Extends availability of 2018 funds to 9/30/21 | No additional changes |
   | McKinney-Vento Funds Resource 5630 | Extends availability of 2018 funds to 9/30/21 | No additional changes |
   | Perkins and Adult Educ and Family Literacy Act Resource 3550 | CDE is currently working on obtaining a state waiver of maintenance of effort. | Would extend the availability of these funds for obligation |
LEA Admin use of Title Funds

| May pay the compensation of employees paid with Title funds during time the employee is unable to work due to COVID-19. |
| If conference, training, or other activity related to grant is cancelled due to COVID-19, grant funds can be used for nonrefundable expenses. Must first seek to recover costs. |
| CDE FAQ relating to federal time accounting during closures found: Select Questions Related to Use of Department of Education Grant Funds (PDF) |


The 2019-20 data collection (in CARS) will re-open for LEAs to make changes due to COVID-19 flexibility on June 15 and close on June 30. 2019/20 CARS is now closed.

**B.) CARES Act Funding (H.R.748 (116)):**

Funding is provided to help schools respond to coronavirus and related school closures, meet the immediate needs of students and teachers, improve the use of education technology, support distance learning, and make up for lost learning time.


   **Note:** Recording 2019–20 expenditures in Resource 3210 will leave a negative ending balance in Resource 3210 at the end of 2019–20, which will be cleared when the ESSER revenues are recognized and recorded during 2020–21. TRCs (EFB-POSITIVE and OBJ-POSITIVE) will be generated because of the negative resource balance(s) and the negative balance(s) in Object 9790. These TRCs are warning that they can be cleared by providing an explanation.

   Revenue should not be reported until 2020–21, when funding is appropriated in the state budget. SACS validation tables have been updated to accommodate this.

See attached School Services “COVID-19 Resources for LEAs” for details on funding, uses, timelines, allowable uses, and coding, etc.

II. **Learning Loss Mitigation: CDE website:** Learning Loss Mitigation Funds - CARES Act Funding (CA Dept of Education).

   ○ Based on Students with Disabilities (SWD):
     1. $355M Governor's Emergency Education Relief Fund (GEER) Res. 3215
     2. $1.14B Coronavirus Relief Fund (CRF) Res. 3220
   ○ Based on Supplemental & Concentration Grant Funds:
     1. $2.86B (CRF) Res. 3220
   ○ Based on Local Control Funding Formula (LCFF):
     1. $540M State Prop 98 Res. 7420
     2. $440M (CRF) Res. 3220

See attached School Services “COVID-19 Resources for LEAs” for details on funding, uses, timelines, allowable uses, and coding, and updates, etc.

Learning Loss Mitigation Fund FAQ: [https://www.cde.ca.gov/fg/cr/llmffaq.asp](https://www.cde.ca.gov/fg/cr/llmffaq.asp)
<table>
<thead>
<tr>
<th>Fund</th>
<th>Timing of Receipt of Funds</th>
<th>Applicable to Cash Management / Interest Reporting</th>
<th>Indirect Cost Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>CRF (RS 3220)</td>
<td>100% Sept, 2020</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Prop 98 (RS 7420)</td>
<td>100% Sept, 2020</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>GEER (RS 3215)</td>
<td>TBD - after quarterly cash reporting window closes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>ESSR (RS 3210)</td>
<td>TBD - after quarterly cash reporting window closes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Each LEA receiving CRF (RS 3220) will need to report their expenditures quarterly.

The reporting application is available here: [https://www.cde.ca.gov/fg/cr/index.asp](https://www.cde.ca.gov/fg/cr/index.asp) and can be found under the section labeled “Reporting Requirements”. There is also a “CARES Act Reporting Help Page” under this section that will assist you in reporting.

As of now, you will only be able to report the use of CR Funds. The CDE will notify LEAs when the system will allow the reporting of the Elementary and Secondary School Relief (ESSER) Fund, the Governor’s Emergency Education Relief (GEER) Fund, and the General Fund (GF) dollars you may have received.

* Recent signed legislation extends the December, 2020 date for the Proposition 98 portion (RS 7420) to June, 2021.
* Learning Loss Mitigation Funds now also include State Funding from Prop 98.

3. **State Funding - SB 117 COVID-19 LEA Response Fund (Resource 7388)**

- Apportionment amounts have been posted in Escape under Resource 7388 based on 2019-20 P-1 ADA for Districts and Charters (excluding charter non-classroom based ADA).
- Even though funds may be used for maintaining nutrition services, the resource is only open in the General Fund. A transfer of direct costs may be used between Resource 7388 in the General Fund and Fund 13 via object code 5750.
- 2019/20 funds can be carried over and spent in 2020/21.

See attached School Services “COVID-19 Resources for LEAs” for details on funding, uses, timelines, allowable uses, and coding, etc.
COVID-19 Resources for LEAs Summarized

Various state and federal resources are available to local educational agencies (LEAs) in response to the COVID-19 pandemic, with varying deadlines, allowable uses, and methods of distribution. All the information can make your head spin, but we have prepared a quick reference guide that seeks to provide all the necessary information about these resources in one place, with links to additional details and estimates for how much your LEA can expect to receive. Our quick reference guide can be viewed here:

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>Funding</th>
<th>Distribution</th>
<th>Allowable Uses</th>
<th>Timeline for Use</th>
<th>SACS* Code</th>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Elementary and Secondary School Emergency Relief (ESSER)</strong></td>
<td>Federal Coronavirus Aid Relief and Economic Security (CARES) Act</td>
<td>$1.65B for California</td>
<td>The CARES Act requires 90%—$1.46 billion—be distributed to LEAs in proportion to the amount of Title I, Part A funds that each LEA received in fiscal year 2019. CDE** allocation amounts: <a href="https://www.cde.ca.gov/pg/sscl/careact.asp">https://www.cde.ca.gov/pg/sscl/careact.asp</a></td>
<td>Very broad discretion to use ESSER funds to support coronavirus response activities</td>
<td>March 13, 2020 to September 30, 2022</td>
<td>Resource Code 3210</td>
</tr>
<tr>
<td><strong>Senate Bill 117</strong></td>
<td>State General Fund</td>
<td>$100M $17.38 per average daily attendance, minimum of $250 per LEA</td>
<td>On the basis of 2019–20 First Principal Apportionment</td>
<td>Maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment, and materials necessary to provide students with opportunities for distance learning</td>
<td>Open</td>
<td>Resource Code 7888, Object Code 8530</td>
</tr>
<tr>
<td><strong>Learning Loss Mitigation—based on students with disabilities (SWDs)</strong></td>
<td>Federal CARES Act: $355M from Governor’s Emergency Education Relief (GEER)</td>
<td>$1.58 total $1,900 per SWD</td>
<td>Based on LEA Fall 1 Census enrollment of SWDs ages 3 to 22 CDE allocation amounts: <a href="https://www.cde.ca.gov/pg/so/learningloss.asp">https://www.cde.ca.gov/pg/so/learningloss.asp</a></td>
<td>1. Student learning supports 2. General measures that extend instructional time for students 3. Provide additional core academic support for students who need it 4. Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition</td>
<td>GEER funds to be used from March 13, 2020, to September 30, 2020</td>
<td>Resource Code 3215</td>
</tr>
</tbody>
</table>

*Note: SACS = State Aid Code System.*
On September 18, 2020, the Governor signed SB 820 which updates the 20/21 State Budget:

- PROP 98 (RS 7420):
  - Extends the December, 2020 expend by date for the Proposition 98 (RS 7420) portion to June, 2021.

- CRF (RS 3220):
  - The CRF deadline to expend by December, 2020 would be extended only if the federal government changed that deadline in law. Do NOT count on this and prepare to expend funds by December 30, 2020.
  - The CRF have the same allowable uses as the other funding sources in the LLM funds, but come with one additional restriction at the federal level. That restriction prohibits an LEA from spending the CRF on an item that was in the most recently approved budget as of March 27, 2020. Guidance created by the U.S. Treasury allows an exception to the March 27
restriction. The exception is that if a cost was in the most recently approved budget, but has been repurposed for a “substantially different use,” the cost is considered new and potentially eligible to be charged against the CRF. See link to School Services Fiscal Article for additional information: https://www.sscal.com/publications/fiscal-reports/spend-your-federal-funds-wisely

- **Learning Loss Mitigation Funds (RS 3215, 3220, 7420):**
  - Clarifies the eligible expenditures for Learning Loss Mitigation Funds to include child care and preschool programs and adults served by the LEA.
  - Allows the funding to be used for addressing health and safety concern, including purchasing public health testing, PPE, and supplies to sanitize and clean the facilities and school buses.
  - Allows LEAs to exclude LLM and ESSER (RS 3210) funds from being considered GF expenditures for the purpose of the RRM calculation.

4. **State Funding - SB 89 COVID-19 Early Learning and Care Response Funds (Resource 6108)**
   - Available for LEAs operating a state preschool.
   - In order to receive funding, providers must be currently open or intend to reopen during the COVID-19 emergency.

   - Cleaning and Supplies for Childcare Providers (CSCP) funds must be used to ensure health and safe childcare.
   - Resource 6108 open in Fund 12. Apportionment schedule and amounts are to be determined. For more information, see CDE website for apportionment letter: Apportionment for the Senate Bill (SB) 89 - Child Development (CA Dept of Education)