

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

<u>Program</u>	<u>Spending Deadline Changes</u>	<u>Change in Use</u>	<u>Additional Information</u>
Title I, Part A (includes CSI) Resource 3010, 3182,3183	Extends availability of 2018 funds to 9/30/21 (extends to Title I Part A-D)	For 2019 funds, waives 15% carryover limitation and limitation of carryover more than once every three years	The purpose and allowability of Title 1, part A activities have <u>not</u> changed due to the waiver
Title I, Part C Resource 3060	Extends availability of 2018 funds to 9/30/21	The Migrant Education Program will provide separate guidance on federal flexibility to applicable regions.	
Title I, Part D Resource 3025	Extends availability of 2018 funds to 9/30/21	No additional changes	
Title II, Part A Resource 4035	Extends availability of 2018 funds to 9/30/21	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.	Not to be used for classroom use of technology - but, can be transferred to Title IV where tech purchase is allowable.
Title III, Part A (EL) Resource 4203	Extends availability of 2018 funds to 9/30/21	Expands definition of PD to include distance learning.	Title II & IV can be transferred to Title III, but Title III can't be transferred to other Titles.
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. <ul style="list-style-type: none"> 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)
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Information about CDE related Covid-19 Webinars and FAQs. [Coronavirus \(COVID-19\) Webinars - Health Services & School Nursing \(CA Dept of Education\)](#)

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.

- I. **Elementary and Secondary School Emergency Relief Fund (ESSER) Resource 3210** : It is expected that the first quarter of payments will be going out starting in September 2020. **LEAs may start recording expenditures in 2019–20 (incurred beginning March 13, 2020) using Resource 3210.** Funds must be obligated by September 30, 2022.

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>

Fund	Timing of Receipt of Funds	Applicable to Cash Management / Interest Reporting	Indirect Cost Allowable
CRF (RS 3220)	100% Sept, 2020	No	No
Prop 98 (RS 7420)	100% Sept, 2020	No	Yes
GEER (RS 3215)	TBD - after quarterly cash reporting window closes	Yes	Yes
ESSR (RS 3210)	TBD - after quarterly cash reporting window closes	Yes	Yes

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

Below is the current reporting schedule for all quarters (mark your calendars):

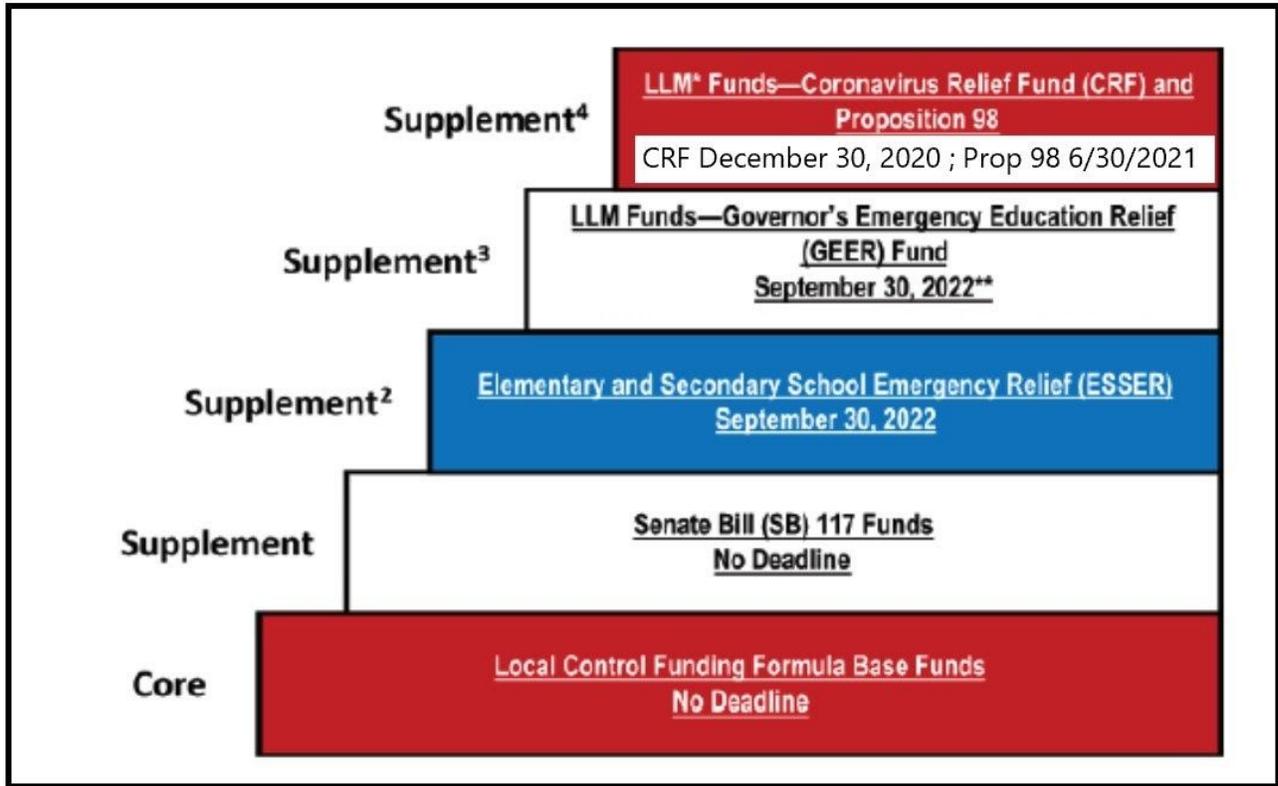
Reporting Cycle	Reporting Period	Recipients Report Due to DOF
Cycle 1	3/1-6/30/2020	9/11/2020 9/14/2020
Cycle 2	7/1-9/30/2020	10/1/2020 10/7/20
Cycle 3	10/1-12/31/2020	1/4/2021
Cycle 4	1/1-3/31/2021	4/1/2021
Cycle 5	4/1-6/30/2021	7/1/2021
Cycle 6	7/1-9/30/2021	10/1/2021

Tentative Date; more info coming soon

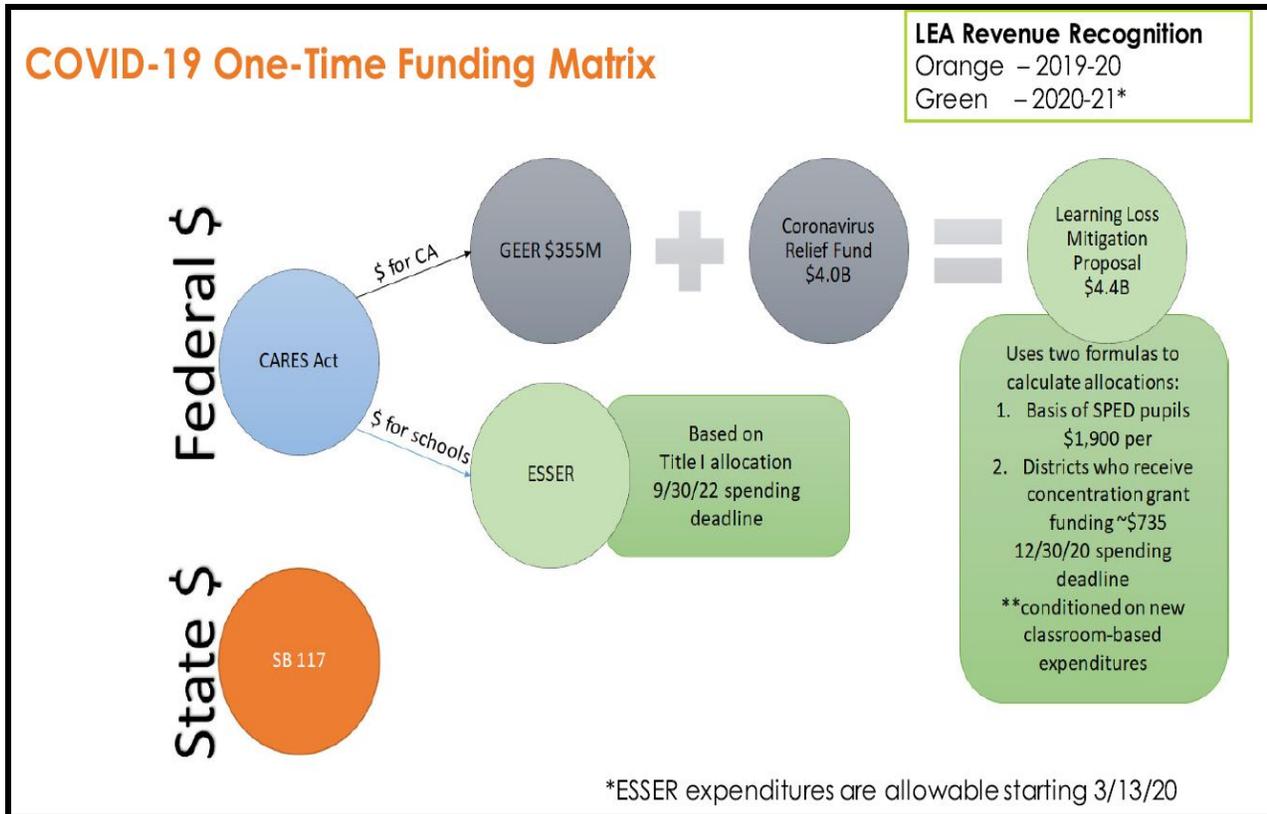
The reporting application is available here: <https://www.cde.ca.gov/fg/cr/index.asp> and can be found under the section labeled “Reporting Requirements”. There is also a “CARES Act Reporting Help Page” under this section that will assist you in reporting.

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.

SSC Fiscal article Hierarchy of COVID-19 Funds 8/26/20:
<https://www.sscal.com/publications/fiscal-reports/hierarchy-covid-19-funds>



* 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:

	Source of Funds	Funding	Distribution	Allowable Uses	Timeline for Use	SACS* Code	Additional Considerations
Elementary and Secondary School Emergency Relief (ESSER)	Federal Coronavirus Aid Relief and Economic Security (CARES) Act	\$1.65B for California	The CARES Act requires 90%—\$1.48 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: https://www.cde.ca.gov/fg/cr/caresact.asp	Very broad discretion to use ESSER funds to support coronavirus response activities List of allowable uses: https://www.cde.ca.gov/fg/cr/caresact.asp	March 13, 2020 to September 30, 2022	Resource Code 3210	Subject to federal equitable services requirements for private schools LEAs must apply for funds.
Senate Bill 117	State General Fund	\$100M \$17.38 per average daily attendance, minimum of \$250 per LEA	On the basis of 2019–20 First Principal Apportionment CDE allocation amounts: https://www.cde.ca.gov/fg/fo/r14/covid19learesponse19result.asp	Maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment, and materials necessary to provide students with opportunities for distance learning	Open	Resource Code 7388, Object Code 8590	
Learning Loss Mitigation – based on students with disabilities (SWDs)	Federal CARES Act: \$355M from Governor’s Emergency Education Relief (GEER) Federal CARES Act: \$1.14B Coronavirus	\$1.5B total \$1,900 per SWD	Based on LEA Fall 1 Census enrollment of SWDs ages 3 to 22 CDE allocation amounts: https://www.cde.ca.gov/fg/cr/learningloss.asp	<ol style="list-style-type: none"> 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 	GEER funds to be used from March 13, 2020, to September 30, 2022 CRF funds to be used for costs incurred from March 1,	GEER funds Resource Code 3215 CRF funds Resource Code 3220 Breakdown included in CDE allocations: https://www.cde.ca.gov/fg/cr/learningloss.asp	Receipt of learning loss mitigation funds are contingent upon the adoption of a Learning Continuity and Attendance Plan, to be adopted by September 30, 2020, as well as specified reporting requirements of unexpended funds. GEER funds are subject to federal equitable



	Relief Fund (CRF)				2020, to December 30, 2020 CDE allocation amounts: https://www.cde.ca.gov/fg/cr/learningloss.asp		services requirements for private schools. LEAs must apply for funds.
Learning Loss Mitigation—based on supplemental and concentration grants	Federal CARES Act: \$2.86B CRF	\$2.86B	Based on LEA proportion of supplemental and concentration grant funding using the 2019–20 Second Principal Apportionment CDE allocation amounts: https://www.cde.ca.gov/fg/cr/learningloss.asp	<ol style="list-style-type: none"> 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 	March 1, 2020, to December 30, 2020	CRF funds Resource Code 3220	Receipt of learning loss mitigation funds are contingent upon the adoption of a Learning Continuity and Attendance Plan, to be adopted by September 30, 2020, as well as specified reporting requirements of unexpended funds. LEAs must apply for funds.
Learning Loss Mitigation—based on Local Control Funding Formula (LCFF)	\$540M State Proposition 98 funds Federal CARES Act: \$440M CRF	\$980M total	Based on 2019–20 LCFF allocation CDE allocation amounts: https://www.cde.ca.gov/fg/cr/learningloss.asp	<ol style="list-style-type: none"> 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 	March 1, 2020, to December 30, 2020 (Yes, the same time frame for all of the funds—including Proposition 98)	CRF funds Resource Code 3220 Proposition 98 funds Resource Code 7420 Breakdown included in CDE allocations: https://www.cde.ca.gov/fg/cr/learningloss.asp	Receipt of learning loss mitigation funds are contingent upon the adoption of a Learning Continuity and Attendance Plan, to be adopted by September 30, 2020, as well as specified reporting requirements of unexpended funds. LEAs must apply for funds.

*Standardized Account Code Structure

**California Department of Education

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On September 18, 2020, the Governor signed SB 820 which updates the 20/21 State Budget:

<https://www.sscal.com/publications/fiscal-reports/education-trailer-bill-proposes-change-s-big-and-small>

- **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 \(CA Dept of Education\)](#)