

I. Funding streams to assist LEAs in responding to the coronavirus pandemic

Local Control Funding Formula

The State Legislature passed SB117 in response to the impact school closures have on public school agencies (LEAs) and their students. LEAs are essentially held harmless for the loss of ADA related to school closures by moving the P2 cutoff date to February 29th from April 15th. In return LEAs are expected to continue providing students with instruction, general supervision and meal service operated in a non-congregate setting and are also expected to continue to pay employees and contractors.

Federal

CARES Act:

- \$13.5 billion in the Education Stabilization Fund, which will be distributed to states based on their state-level Title I allocation. States will pass through 90% of the funds to school districts and charter schools using the Title I formula. Funds can be used for coronavirus-response activities such as purchasing educational technology to support online learning, sanitation supplies, or mental health services, as well as additional activities authorized by federal elementary and secondary education laws (e.g ESEA, IDEA, Carl D. Perkins Career and Technical Education Act, or McKinney-Vento Homeless Assistance Act).

This equates to approximately 75% of Districts' current Title I formula allocation of funds. Funding stream may be included in CARs (Consolidated Application) for reporting requirements. Resource code not yet established by CDE.

- \$3 billion for governors to spend on K–12 or higher education in regions that have been hit hardest by the coronavirus. Governors in each state will receive a share of this funding to allocate at their discretion for emergency grants to support the ability of local educational agencies to continue to provide educational services to their students and to support on-going district operations.
- \$8.8 billion for child nutrition programs to help ensure students receive meals while schools are closed.

Federal Emergency Management Agency (FEMA)

Reimbursement for costs incurred as a result of the coronavirus epidemic. To be eligible for this funding public agencies must submit an application to FEMA on or before **April 8, 2020**. Application materials have been provided to District business officials and are also available on the Superintendent's Day page.

For public school agencies in Marin, costs that are likely to be reimbursed by FEMA include salaries and benefits for staff serving as Disaster Service Workers and any disinfection costs. We have established **resource code 9870** to track costs for which we intend to request reimbursement.

Other State Revenues

The legislation enacted for coronavirus relief with the passage of SB117 also included \$100 million to distribute to LEAs for disinfecting /cleaning costs and personal protective equipment. The State has established **resource code 7388 – Protective Equipment and Cleaning Funds** for this funding stream.

SB117 also provides that for **After-School Education and Safety programs**, LEAs will receive funding based on the ADA they would have reported but for the school closure.

State-Subsidized Childcare and Development Programs are also exempt from attendance and reporting requirements, subject to guidance from the State to ensure the continuity of payments. Childcare and development programs will be reimbursed using the most recent certified record or invoice available.

Other Local Revenues

The Marin Community Foundation has provided matching funds to the Marin County Board of Supervisors to bolster the local response to the coronavirus emergency including funding to ensure continuation of food programs for disadvantaged students and to ensure that all students have access to the internet.

II. Examples of possible coronavirus reimbursable emergency costs

Disaster Service Workers Staff assigned to serve as Disaster Services Workers, for example as child-care workers in the Pop-Up Child Care centers serving children of health care workers. We should also capture administrative time spent in recruiting staff and coordinating assignments.

Families First Coronavirus Leaves Act provides up to 80 hours of emergency sick leave provisions and an extension of the family medical leave act for coronavirus related leaves. While businesses and not-for-profits will be able to claim the costs associated with these leaves as a credit against the quarterly payroll tax return, public agencies are not eligible for this offsetting credit.

Administration staff that devoted time to the EOC, communications, public relations, and implementing remote working conditions for all staff. Administration staff who have undergone training associated with the change in Brown Act requirements to accommodate the shelter in place order while making board meetings accessible to the public. Administrators who are collaborating on a continuum of services for distance learning.

Technology Department staff that devoted time to outfitting staff and students with the equipment needed to operate in a remote working and teaching environment. This may have required equipment, supplies and services purchases especially of cables, adaptors, internet boosters and hotspots. Technology staff who are providing technical support and assistance and supporting the instructional program with educational technology. Technology departments who are supporting the development of web pages to make resources and information available to our many stakeholders as well as supporting and facilitating on-line board meetings.

Maintenance and Operations who have purchased disinfectant, hand sanitizer and disposal disinfecting wipes and have performed disinfecting activities. M&O staff who delivered equipment, materials and supplies to transition to a distance learning and remote work environment and are assisting in food service delivery.

Transportation department bus drivers who are delivering instructional materials and meals along regular bus routes, especially in more rural areas.

Cafeteria Food Service staff continue to provide meal service, especially to disadvantaged students, as required. Nonetheless the coronavirus epidemic has caused additional costs including an expansion of food service by continuing meal service during the spring break, additional packaging materials required as a result of health risks associated with the coronavirus and additional personal protective equipment. Additionally, meal service operation costs are accompanied by additional disinfection actions.

Instructional Services staff continue to provide student instruction, however, the medium in which instruction is delivered has shifted to a distance learning model due to school closures. Activities that may be eligible for reimbursement include staff professional development and might include deployment of teachers on special assignment to serve as coaches. Other costs associated with this shift might include copying/printing costs for hard copy instructional materials packets and subscriptions to web-based instructional programs and services. Additionally, the shift may have been accompanied by investments in technology..

Special Education Services staff continue to provide student instruction, however, the shift to a distance learning model is particularly difficult in this area. Reimbursable costs associated with services may include the provision of support and training for parents to perform activities previously provided by staff. In addition, there is a greater call for mental health services across the spectrum as children struggle to cope with the isolation of shelter in place orders. These costs may be reimbursable.

III. Tracking costs associated with the coronavirus emergency

We recommend continuing to charge all payroll and vendor costs to the account codes that are normally used to prevent any disruption to the payroll and requisition routing processes and approval paths. To track the costs associated with the coronavirus emergency we recommend the use of supplementary time sheets and materials/services tracking logs. We also recommend developing a means of tracking the emergency sick leave provision and extension of family and medical leave provided through the federal coronavirus response. The supplementary logs can then be used to perform direct cost transfers using object 5710 to recognize costs as appropriate to the available funding streams.

Salaries and Benefits

Disaster Service Workers should continue to record their time via established methods and their time should be charged to their normal account code. In addition to standard timekeeping, any time devoted to serving in this capacity should be documented using a Form 214 emergency operations timesheet which calls for a narrative description of duties performed. The detail captured in this time sheet will be required to support FEMA assistance.

All other staff should continue to record their time via established methods and their time should be charged to their normal account code. In addition to standard timekeeping, any time devoted to responding to the coronavirus emergency should be documented using a supplementary timesheet which calls for a narrative description of duties performed. The detail captured in this time sheet will provide the necessary documentation to support any salary cost transfers.

COVID-19 Leaves should be tracked to facilitate the leaves provision as well as to provide the organization a method of tracking the cost of this provision. While no specific additional funding source has been identified to fund this federal requirement, it is possible the Governor will use federal CARE Act discretionary funding to assist LEAs with these costs. MCOE is implementing specific sick leave codes (COVID-19 Sick and COVID-19 Care) as leave types employees can identify in leave requests. This detail allows us to determine whether the leave is eligible under the CARE Act.

Materials, Supplies and Services

We will continue to use normal and customary account coding for purchases so that requisition routing workflows continue uninterrupted and are asking staff to record any coronavirus emergency related expenditures on a supplementary tracking log.

IV. Matching coronavirus emergency costs with revenue streams

available

Emergency measures	LCFF	Federal	Other State	Other Local
Salaries & Benefits				
Disaster Service Worker		FEMA		
Disinfecting activities		FEMA CARE Act	SB117 – Resource 7388	
Emergency Operations Support		FEMA		
Communications activities	*normal allocation	Governor’s fund?		
Planning & Implementing response	*normal allocation	Governor’s fund?		
Technology – general support	*normal allocation	Governor’s fund?		
Technology – web development	*normal allocation	Governor’s fund?		
Education Technology support	*normal allocation	CARE Act		
Meal Delivery		Child Nutrition	Child Nutrition	
Materials Delivery	*normal allocation			
Food service during Spring Break		Child Nutrition	Child Nutrition	MCF/Marin Co.
Teachers on Special Assignment	*normal allocation	CARE ACT		
Parent training & Support		CARE ACT		
COVID-19 Leaves	*normal allocation			
Materials & Supplies				
Disinfection supplies		CARE Act FEMA	SB117 – Resource 7388	
Personal protective equipment		CARE Act FEMA	SB117 – Resource 7388	
Technology equipment		CARE Act		
Food service packaging		Child Nutrition	Child Nutrition	
Fuel for delivery services		Child Nutrition	Child Nutrition	
Printing/copying costs – admin				
Printing/copying costs – instructional		CARE Act		
Services & Other Op Exp				
On-line subscription services		CARE Act		
Internet Access				MCF/Marin Co.
Transportation delivery services		Child Nutrition	Child Nutrition	
Mental health services		CARE Act		
Outside Janitorial/Custodial		FEMA CARE Act	SB117 – Resource 7388	