



COVID-19 Relief Funding 2019-20 thru 2020-21

Marin County Office of Education

August 5, 2020

COVID-19 Relief Funding 2019-20 thru 2020-21

SB98 Section 110 Learning Loss Mitigation (LLM)

- 110(a) Special Education Methodology
- 110(b) Unduplicated Pupil Percentage Methodology
- 110(c) LCFF Methodology

ESSERF CARES Act – based on Title I funding methodology

SB117 – state funding per ADA

Spending deadline	9/30/2022	12/30/2020	12/30/2020	12/30/2020	12/30/2020		9/30/2022		
Initial report due		8/30/2020	8/30/2020	8/30/2020	8/30/2020				
	Students with Disabilities		Supp/Concen	LCFF		Total LLM			
	Allocation for Sec. 110(a) Paid from GEER Fund Res. Code 3215	Allocation for Sec. 110(a) Paid from CR Fund Res. Code 3220	Allocation for Sec. 110(b) Paid from CR Fund Res. Code 3220	Allocation for Sec. 110(c) Paid from GF Res. Code 7420	Allocation for Sec. 110(c) Paid from CR Fund Res. Code 3220	Total LLM funding	Preliminary Allocation - CARES Act, ESSERF Section 18003 Res 3210	SB 117 Allocation (greater of \$17.37792 35 x E.2, or \$250)	TOTAL ALL FUNDING SOURCES
Local Educational Agency Name									
Marin County Office of Education	\$ 136,163	\$ 438,807	145,816	\$ 91,412.00	\$ 74,467	\$ 886,665	\$120,306	\$5,133	\$ 1,012,104
Phoenix Academy	\$ 1,840	\$ 5,930	-	\$ -	\$ -	\$ 7,770		\$250	\$ 8,020
Bolinas-Stinson Union	\$ 5,520	\$ 17,789	17,333	\$ 7,928.00	\$ 6,459	\$ 55,029	\$26,324	\$1,468	\$ 82,821
Miller Creek Elementary	\$ 103,503	\$ 333,553	183,530	\$ 141,754.00	\$ 115,478	\$ 877,818	\$98,196	\$33,437	\$ 1,009,451
Kentfield Elementary	\$ 63,482	\$ 204,579	68,674	\$ 84,686.00	\$ 68,988	\$ 490,409	\$24,404	\$20,401	\$ 535,214
Laguna Joint Elementary	\$ 1,380	\$ 4,447	10,718	\$ 1,406.00	\$ 1,145	\$ 19,096	\$1,024	\$250	\$ 20,370
Lagunitas Elementary	\$ 13,800	\$ 44,474	12,239	\$ 19,570.00	\$ 15,942	\$ 106,025	\$5,173	\$3,968	\$ 115,166
Larkspur-Corte Madera	\$ 63,942	\$ 206,061	88,151	\$ 106,701.00	\$ 86,923	\$ 551,778	\$61,448	\$25,890	\$ 639,116
Lincoln Elementary	\$ -	\$ -	160	\$ 449.00	\$ 366	\$ 975	\$0	\$250	\$ 1,225
Mill Valley Elementary	\$ 148,584	\$ 478,833	106,758	\$ 201,586.00	\$ 164,219	\$ 1,099,980	\$76,361	\$49,384	\$ 1,225,725
Nicasio	\$ 2,300	\$ 7,412	6,192	\$ 3,444.00	\$ 2,806	\$ 22,154	\$0	\$658	\$ 22,812
Novato Unified	\$ 391,470	\$ 1,261,570	1,513,858	\$ 590,704.00	\$ 481,210	\$ 4,238,812	\$601,921	\$126,976	\$ 4,967,709
Novato Charter	\$ 12,880	\$ 41,509	15,136	\$ 18,845.00	\$ 15,352	\$ 103,722	\$0	\$4,588	\$ 108,310
Reed Union Elementary	\$ 50,601	\$ 163,070	38,905	\$ 92,677.00	\$ 75,498	\$ 420,751	\$45,969	\$22,682	\$ 489,402
Ross Elementary	\$ 15,640	\$ 50,403	2,647	\$ 27,334.00	\$ 22,268	\$ 118,292	\$16,643	\$6,603	\$ 141,538
San Rafael City Elementary	\$ 240,586	\$ 775,324	2,170,367	\$ 379,023.00	\$ 308,766	\$ 3,874,066	\$563,046	\$77,170	\$ 4,514,282
San Rafael City High	\$ 135,243	\$ 435,842	774,663	\$ 235,679.00	\$ 191,993	\$ 1,773,420	\$241,340	\$45,606	\$ 2,060,366
Sausalito Marin City	\$ 10,120	\$ 32,614	72,438	\$ 14,594.00	\$ 11,889	\$ 141,655	\$110,073	\$1,877	\$ 253,605
Willow Creek Academy Charter	\$ 17,940	\$ 57,816	76,296	\$ 26,680.00	\$ 21,735	\$ 200,467	\$46,437	\$6,101	\$ 253,005
Tamalpais Union High	\$ 286,587	\$ 923,570	285,148	\$ 413,595.00	\$ 336,930	\$ 2,245,830	\$103,342	\$85,868	\$ 2,435,040
Shoreline Unified	\$ 36,801	\$ 118,596	139,698	\$ 38,289.00	\$ 31,192	\$ 364,576	\$61,653	\$8,409	\$ 434,638
Ross Valley Elementary	\$ 92,462	\$ 297,974	106,232	\$ 143,123.00	\$ 116,593	\$ 756,384	\$53,466	\$34,714	\$ 844,564
Ross Valley Charter	\$ 9,660	\$ 31,132	27,592	\$ 13,763.00	\$ 11,212	\$ 93,359	\$11,239	\$3,186	\$ 107,784
Total Marin County	\$ 1,840,504	\$ 5,931,305	\$ 5,862,551	\$ 2,653,242	\$ 2,161,431	\$18,449,033	\$ 2,268,365	\$ 564,869	\$21,282,267

Time Restrictions

LEARNING LOSS MITIGATION FUNDS (LLM)

- Governor's Emergency Education Relief Funds may be expended from March 13, 2020 to September 30, 2022
- Coronavirus Relief Fund may be expended from March 1, 2020 to December 30, 2020
- Prop 98 General Fund may be expended from March 1, 2020 to December 30, 2020

ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUNDS (ESSER)

- ESSER funds may be expended from March 13th to September 30, 2022

LEARNING LOSS MITIGATION FUNDS (LLM)

Purpose Restrictions

- Funds shall be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures, and shall be expended for any of the following purposes:
 - ✓ Address learning loss or accelerating progress to close learning gaps through learning supports before the start of the school year and into the school year.
 - ✓ Extending instructional school year or take any other action that increases the amount of instructional time/services provided based on student's learning needs.
 - ✓ Provides additional academic services, instructional materials or supports, or devices/connectivity.
 - ✓ Provides integrated supports to address learning barriers and training to teachers and parents, access to school meals, or socio-emotional programs.

LEARNING LOSS MITIGATION FUNDS (LLM)

Examples of Allowable Uses

- Summer school
- Incremental costs to provide core / base services under physical distancing guidelines: lower class size, more bus routes / trips
- Saturday school and afterschool program expansion (without normal restrictions)
- Any technology for in-person or distance learning, including access/connectivity, software, LMS, subscriptions, text adoptions with online resources
- Teacher and parent professional learning
- Variety of program enhancements
- “Repurposed” staff protected by layoff prohibition
- Similar services for preschool aged children

See CDE’s Frequently Asked Questions for LLM funds at <https://www.cde.ca.gov/fg/cr/llmffaqs.asp>

Elementary & Secondary School Emergency Relief Funds (ESSER)

Examples of Allowable Uses

- Coordination and response with public health;
- Needs of local school sites;
- Activities to address unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, students who are homeless or in foster care;
- Distance learning;
- Meals;
- Personal protective equipment;
- Cleaning supplies;
- Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff

See CDE's website at <https://www.cde.ca.gov/fg/cr/esserfaqs.asp> for frequently asked questions about ESSER funds

Learning Continuity & Attendance Plan

- SB98 added Education Code 43509 requiring LEAs to adopt a learning continuity and attendance plan which should include Learning Loss Mitigation funds.
- The plan should describe how federal and state funding is used and should at a minimum include all COVID-19 relief funds or explain how these expenditures will be included in the first interim budget report.
- CDE released the final plan template this week
<https://www.cde.ca.gov/re/lc/learningcontattendplan.asp>

Equitable Services

Most federal awards to school districts require LEAs to consult with private schools to provide an opportunity for participation in federally funded services for K-12 students.

Coronavirus Relief Fund Learning Loss Mitigation Funds are NOT subject to equitable services provisions

GEER and ESSER funds ARE subject to equitable services

- Contact private schools **located** in the district's boundaries
- Identify the subject federal programs being conducted by the district and solicit private school participation in services
- Follow-up if no response is received
- Calculate the amount of funding to provide equitable services*
- Prepare a plan for services – it is not permissible to provide funding to the private school
- Document outreach, responses and services provided

Calculating Equitable Services

Under Title I, Part A of ESEA, LEAs determine the amount of funding to provide equitable services by a count of qualifying low-income students enrolled in non-public schools.

However, ED has provided guidance that the amount is to be a proportional share based on the percentage that the total number of students, regardless of income, enrolled in participating non-public schools bears to the total number of students enrolled in public and non-public schools.

This interpretation is being challenged by multiple states including California.

Calculating Equitable Services

In response to the controversy Secretary DeVos promulgated an Interim Final Rule. The Rule mandates how LEAs must calculate CARES Act funding for equitable services. The Rule provides LEAs two unpalatable options to calculate the amounts for equitable services. The second option also includes two “poison pills”:

1. Follow the same interpretation contained in the Guidance by apportioning funds for equitable services based on the number of all private school children enrolled, rather than low-income private school children as required by Section 1117; or
 2. Apportion funds for equitable services based on the number of low-income non-public school children, as required under Section 1117, but then incur strict, “poison-pill” requirements on how the public-school share of the funds can be used.
 1. The first poison-pill prohibits LEAs from using the public-school share of the funds for any non-Title I schools. As a result, depending on the district, numerous schools—which, despite not being designated as Title I schools, serve many low-income and at risk students—are excluded from receiving any funds.
 2. The second poison-pill cautions LEAs from using the funds in a way that would result in other federal funds supplanting rather than supplementing traditional school funding from state and local sources. In effect, this second requirement would prohibit many LEAs from using CARES Act funds for existing expenditures.
- As noted above, this Rule is being challenged in California’s lawsuit as contrary to the plain meaning and intent of the CARES Act.

See CDE’s FAQs page for updates to this issue:

<https://www.cde.ca.gov/fg/cr/esserfaqs.asp>

Supplement not Supplant

- Supplement not Supplant regulations do NOT apply to ESSER funds. Thus, there is no prohibition on an LEA using ESSER funds to pay expenses formerly funded by another source.
- The CR Funding and the GF do not include a supplement not supplant provision.
- For the GEER Fund, the supplement not supplant provision may apply depending on how an LEA determines their equitable services calculation. Please review the previous slide, Calculating Equitable Services, for details

Cash

LEARNING LOSS MITIGATION FUNDS (LLM)

- 100% of the Coronavirus Relief Fund cash (resource 3220) will be distributed in early September
- 100% of the Prop 98 General Fund (resource 7420) will also be distributed in early September
- 25% of the Governor's Emergency Education Relief Funds (resource 3215) will be distributed in December. Future distributions are dependent on reporting the expenditure of federal funds through CDE's federal cash management system. GEER funds are subject to federal cash management and the federal interest calculation

ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUNDS (ESSER)

- ESSER funds (resource 3210) are also subject to federal cash management and after the initial distribution will be distributed as expenditures are reported. ESSER funds are subject to federal cash management and the federal interest calculation

Accounting

Neither the Learning Loss Mitigation (LLM) funds NOR the Elementary and Secondary School Emergency Relief (ESSER) fund were included in the State's 2019-20 budget.

Accounting rules for governments do not allow the recognition of revenue under this circumstance. Districts may, nonetheless, recognize expenditures against these resources to close 2019-20, leaving the resources with a negative ending balance.

SACS will identify the ending balance as a warning and will likely require an assignment of unrestricted ending balance equal to the negative balance. This issue will not prevent creating an official export.

Preliminary Reporting

The CDE will be requiring LEAs to report monthly on the use of funds

Reporting information will need to be broken down for four different funds:

- 1. ESSER Fund (resource 3210)
- 2. GEER Fund (resource 3215)
- 3. Coronavirus Relief Fund (resource 3220)
- 4. General Fund (resource 7420)

For GEER, Coronavirus Relief, and General Funds (making up the Learning Loss Mitigation Funding) LEA's will have to report on the approximate percentage of funds expended for the following uses:

- Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports.
- Extending the instructional minutes, time, or school year to increase the amount of instructional time or services provided to pupils based on their learning needs.
- Providing additional academic services for pupils.
- Providing health, counseling, or mental health services.
- Professional development opportunities to help teachers and parents support pupils in distance-learning contexts.
- Access to Nutrition.
- Pupil trauma and social-emotional learning.

Preliminary Reporting

For ESSER Funds LEA's will have to report on the approximate percentage of funds expended for the following uses:

- Coordination of preparedness and response efforts of LEAs.
- Resources necessary to address the needs of individual schools.
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth.
- Planning for and coordinating on long-term closures. Sanitation and minimizing the spread of infectious disease
- Purchasing educational technology.
- Mental health services and supports
- Summer learning and supplemental after-school programs.
- Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff

Resources

- [CDE Federal Funding Flexibility](#)
- [CDE CARES Act ESSER Funding](#)
- [CDE Learning Loss Mitigation Funding](#)
- [Federal Guidance on Coronavirus Relief Funds \(CRF\)](#)
- [Federal Guidance on GEER Funds](#)
- Non-Regulatory Guidance – CARES: Office of Elementary & Secondary Education (<https://oese.ed.gov/>)- link to document being revised
- FAQs – Equitable Services – CARES Act: Office of Elementary & Secondary Education (<https://oese.ed.gov/>)- link to document being revised
- ESEA Network: New Guidance on CARES Act Equitable Services: <https://www.eseauetwork.org/news-and-resources/blogs/legislation/new-guidance-on-cares-act-equitable-services>