



# COVID-19 Relief Funding for K-12 Education

Marin County Office of Education

March 27, 2021

# COVID-19 Relief Funding for K-12 Education

## Table of Contents

- [Overview](#)
- [Allowable Uses](#)
- [Application & Plan Requirements](#)
- [Compliance & Reporting Requirements](#)
- [Additional Resources](#)



# Overview

Updated 3-28-2021

# COVID-19 Relief Funding

SB98 Section 110 Learning Loss Mitigation (LLM)

Coronavirus Relief Fund (CRF)

Governor's Emergency Education Relief Fund (GEER)

Proposition 98 state support

ESSERF based on Title I funding methodology:

Coronavirus Aid, Relief & Economic Security (CARES) Act - ESSER I

Coronavirus Response & Relief Supplemental Appropriations Act (CRRSAA) ESSER II

American Rescue Plan (ARP) - ESSER III

SB117 – state funding per ADA

AB86 - COVID-19 relief & school reopening, reporting, & public health requirements

In person Instruction grants

Expanded Learning Opportunities grants

# Grant Award Amounts

Program	SB98 Learning Loss Mitigation			Elementary & Secondary School Emergency Relief			SB117	AB86- COVID-19 relief & school reopening, reporting & public health requirements			TOTAL
	3215	3220	7420	3210	3212			7388	7422	7425	
District	Award	Award	Award	Award	Preliminary	Estimate	Award	Preliminary	Preliminary	Preliminary	TOTAL
Bolinas-Stinson Union	5,520	41,581	7,928	26,474	14,420	33,160	1,468	30,549	57,912	6,435	225,447
Kentfield Elementary	63,482	342,241	84,686	24,542	104,089	239,366	20,401	318,038	611,900	66,989	1,875,734
Laguna Joint Elementary	1,380	16,310	1,406	1,029	3,708	8,526	250	4,228	8,015	891	45,743
Lagunitas Elementary	13,800	72,655	19,570	5,201	-	-	3,968	75,695	143,494	15,944	350,327
Larkspur-Corte Madera	63,942	381,135	106,701	61,798	167,769	385,806	25,890	410,236	783,678	86,409	2,473,364
Lincoln Elementary	-	526	449	-	-	-	250	1,734	3,286	365	6,610
Mill Valley Elementary	148,584	749,810	201,586	76,795	304,738	700,784	49,384	750,843	1,426,363	158,152	4,567,039
Miller Creek Elementary	103,503	632,561	141,754	98,744	214,212	492,607	33,437	547,728	1,070,320	115,369	3,450,235
Nicasio	2,300	16,410	3,444	-	-	-	658	13,021	24,683	2,743	63,259
Novato Unified	391,470	3,256,638	590,704	605,281	2,402,145	5,524,033	126,976	2,281,311	4,454,650	480,517	20,113,725
Reed Union Elementary	50,601	277,473	92,677	46,226	157,406	361,975	22,682	344,337	652,755	72,528	2,078,660
Ross Elementary	15,640	75,318	27,334	16,737	-	-	6,603	101,598	192,598	21,400	457,228
Ross Valley Elementary	92,462	520,799	143,123	53,764	207,963	478,237	34,714	542,793	1,029,966	114,330	3,218,151
San Rafael City Elementary	240,586	3,254,457	379,023	566,188	2,247,001	5,167,260	77,170	1,453,626	2,762,620	306,180	16,454,111
San Rafael City High	135,243	1,402,498	235,679	242,687	929,529	2,137,568	45,606	910,111	2,043,286	191,698	8,273,905
Sausalito Marin City	10,120	116,941	14,594	110,687	376,905	866,741	1,877	55,230	108,698	11,633	1,673,426
Shoreline Unified	36,801	289,486	38,289	61,998	131,040	301,343	8,409	148,419	284,356	31,262	1,331,403
Tamalpais Union High	286,587	1,545,648	413,595	103,919	407,187	936,378	85,868	1,601,337	3,038,632	337,293	8,756,444
Novato Charter	12,880	71,997	18,845	-	-	-	4,588	72,625	137,674	15,297	333,906
Willow Creek Academy	17,940	155,847	26,680	46,696	185,322	426,170	6,101	102,943	195,148	21,683	1,184,530
Ross Valley Charter	9,660	69,936	13,763	11,304	49,885	114,717	3,186	56,886	107,839	11,982	449,158
Marin County Office of Education	138,003	665,020	91,412	120,977	480,117	1,104,089	5,383	348,640	662,912	73,435	3,689,988
	1,840,504	13,955,287	2,653,242	2,281,047	8,383,436	19,278,759	564,869	10,171,928	19,800,785	2,142,535	81,072,392

# Accounting & Compliance schedule

Program	SB98 Learning Loss Mitigation			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
Program Acronym	LLM	LLM	LLM	COVID-19 relief	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213?	7422	7425	7426
Unearned Revenue/Fund Bal	U	U	F	F	U	U	U	F	F	F
SACS Revenue Code	8290	8290	8590	8590	8290	8290	8290	8590	8590	8590
<b>Federal requirements:</b>										
Excess Interest earned	YES	NO			YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES			
Indirect Costs	YES	NO			YES	YES	YES			
Cash dependent on reporting	YES	NO			YES	YES	YES			
<b>State requirements:</b>										
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)								Expanded Learning Opportunity Grant Plan	
									Board Adoption by June 1, 2021	

# Time Restrictions

Resource	Program Name	Fiscal Yr Funding	FROM		SPENDING PERIOD THROUGH					
			2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24	2024-25
			13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023	9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA	12/27/2020							
3213?	ESSER III	ARP	3/11/2021							
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								



# Allowable Uses of funds

Updated 3-28-2021



# LEARNING LOSS MITIGATION FUNDS (LLM)

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
- Program enhancements
- “Repurposed” staff protected by layoff prohibition
- Similar services for preschool aged children
  
- The latest CRF guidance & FAQs from U.S. Department of the Treasury and LLM funding resources from the CDE may be found here:
- <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>
- <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>
- <https://www.cde.ca.gov/fg/cr/learningloss.asp>
- <https://www.cde.ca.gov/fg/cr/llmffaq.asp>

# Elementary & Secondary School Emergency Relief Funds CARES ACT - ESSER I

Overarching purpose is to prevent, prepare for, and respond to coronavirus

Allowable Uses for ESSER I are listed in twelve broad categories (Section 18003(d) of the CARES Act):

1. Any purpose authorized by ESEA as amended by ESSA, IDEA, the Adult Education & Literacy Act, the Perkins CTE Act and the McKinney Vento Homeless Assistance Act
2. Coordination of preparedness and response efforts with public health;
3. Providing principals and other school leaders with the resources necessary to address the needs of their individual schools;
4. Activities to address unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless and foster youth;
5. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies
6. Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious disease
7. Purchasing supplies to sanitize and clean the buildings operated by LEAs

# Elementary & Secondary School Emergency Relief Funds CARES ACT - ESSER I

Overarching purpose is to prevent, prepare for, and respond to coronavirus

Allowable Uses for ESSER I are listed in twelve broad categories (Section 18003(d) of the CARES Act):

8. Planning for and coordinating during long-term closure, including providing meals to eligible students, providing technology for online learning for all students, providing guidance for carrying out requirements under IDEA and ensuring other educational services can continue to be provided consistent with all requirements
9. Purchasing educational technology (including hardware, software and connectivity) that aids in regular and substantive educational interaction between students and classroom instructors
10. Providing mental health services and supports.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs and addressing the needs of low-income students with disabilities, English Learners, migrant students, foster youth and students experiencing homelessness
12. Other activities that are necessary to maintain the operation of and continuity of services and continuing to employ existing staff

# Elementary & Secondary School Emergency Relief Funds CRRSAA - ESSER II

The CRRSAA Act Section 313(d) added 3 new broad categories of allowable use identified below. Although the language is new to CRRSAA, the US Department of Education has indicated ESSER I funds may also be used for these purposes:

1. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care... including by
  - Administering and using high-quality assessments that are valid and reliable
  - Implementing evidence-based activities to meet the comprehensive needs of students
  - Providing information and assistance to parents and families on how they can effectively support students
  - Tracking student attendance and improving student engagement in distance education.

# Elementary & Secondary School Emergency Relief Funds CRRSAA - ESSER II

2. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
3. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

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

See the federal Office of Elementary & Secondary Education's frequently asked questions at <https://oese.ed.gov>

# Elementary & Secondary School Emergency Relief Funds CRRSAA - ESSER II

- U.S. Department of Education has noted that the “additional allowable” uses under ESSER II are also permitted under ESSER I authorized by the CARES Act. For additional information refer to the Fact Sheet available on the U.S. Department of Education’s website at [https://oese.ed.gov/files/2021/01/Final\\_ESSERII\\_Factsheet\\_1.5.21.pdf](https://oese.ed.gov/files/2021/01/Final_ESSERII_Factsheet_1.5.21.pdf).
- Congress set-aside funding in the CRRSAA to establish the Emergency Assistance to Non-public schools (EANS) program. More information is available at <https://www.cde.ca.gov/fg/cr/eansfaqs.asp>. As a result, the requirement to consult with private schools regarding the equitable services requirement does not apply to ESSER II
- See CDE’s [CRRSAA webpage](#) for more information

# Elementary & Secondary School Emergency Relief Funds ARP - ESSER III

Overarching purpose – drops “to prevent, prepare for, and respond to coronavirus”  
Instead states purpose is to “carry out this section”

- Must reserve at least 20% of the grant amount for learning loss mitigation
  - Through the implementation of evidence-based interventions, such as summer learning, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the following student subgroups (I) each major racial and ethnic group; (II) economically disadvantaged students as compared to students who are not economically disadvantaged; (III) children with disabilities as compared to children without disabilities; (IV) English proficiency status; (V) gender; and (VI) migrant status]], students experiencing homelessness, and children and youth in foster care



# Elementary & Secondary School Emergency Relief Funds

## ESSER III

### Additional allowable uses under ESSER III include

- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the [CDC] for the reopening and operation of school facilities. USED has identified this activity is also allowable using ESSER I and II grant funds.

### Activities that are NOT authorized under ESSER III (vs. ESSER I & II):

- Activities authorized by the McKinney Vento Homeless Students Act because there is dedicated funding in the ARP for students experiencing homelessness.
- Providing principals and other school leaders with the resources necessary to address the needs of their individual schools is NOT an authorized activity under ESSER III

### Equitable Services provision does NOT apply to ESSER III

- Congress set-aside funding in the ARP for the Emergency Assistance to Non-public schools (EANS) program. More information is available at <https://www.cde.ca.gov/fg/cr/eansfaqs.asp>. As a result, the requirement to consult with private schools regarding the equitable services requirement does not apply to ESSER III

See the federal OESE webpage for the [ESSER fund](#) for more information

# Elementary & Secondary School Emergency Relief Funds

## Construction costs

- May be charged to ESSER grants if the construction is needed to prevent, prepare for and respond to the Coronavirus.
- Requires prior written approval from CDE by submitting an [application](mailto:EdReliefFunds@cde.ca.gov) to EdReliefFunds@cde.ca.gov
- Must meet general cost principles (reasonable, necessary, allocable)
- Must follow federal procurement requirements
- Must follow federal construction regulations including Davis-Bacon prevailing wage requirements
- Must be timely implemented

# AB86 Covid-19 Relief & School Reopening

## In Person Instruction

- In person instruction grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including, but not limited to:
  - COVID-19 testing
  - Cleaning and disinfection
  - Personal Protective Equipment
  - Ventilation and other upgrades necessary for health and safety
  - Salaries for staff providing in-person instruction or services, and
  - Social and mental health support services provided in conjunction with in-person instruction

# AB86 Covid-19 Relief & School Reopening

## In Person Instruction

- Pursuant to EC Section 43520.5, in-person instruction means instruction under the immediate physical supervision and control of a certificated employee of the LEA while engaged in educational activities required of the pupil.
- For the purposes of the IPI and ELO Grants, pursuant to EC Section 43504(b), in-person instruction may include hybrid models offering fewer than five days per week of in-person instruction, provided that the LEA is offering in-person instruction to the greatest extent possible.

# AB86 Covid-19 Relief & School Reopening

## Expanded Learning Opportunities

- LEAs shall use at least 85% of the Expanded Learning Opportunities grant for expenditures related to providing in-person services pursuant to the list of allowable costs that follows.
- LEAs that forfeit In-Person instruction grant funds may use up to 10% of the grant to support school re-opening for instructional services related to learning loss. Funds expended under this clause count towards the 85% requirement.
- LEAs shall use at least 10% of the grant of the to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. Intent is that LEAs prioritize rehiring paraprofessionals subject to layoff or release after the expiration on June 30, 2021 of the protections included for classified employees for the 2020-21 school year. The amounts required under this section count towards the 85% requirement.
- LEAs may expend up to 15% of the grant to increase or improve services for pupils participating in distance learning or to support activities intended to prepare an LEA for in-person instruction.

# AB86 Covid-19 Relief & School Reopening Expanded Learning Opportunities

Seven supplemental instruction and support strategies may be supported with grant funds:

1. Extending instructional time beyond requirements in 2021-22 and 2022-23
2. Accelerate progress to close learning gaps with learning supports including but not limited to:
  - Tutoring or small group learning supports
  - Learning recovery programs and materials
  - Educator training in accelerated learning strategies and addressing learning gaps
  - Integrated pupil supports to address other barriers to learning – health, counseling, or mental health services, access to school meals, before and after school programs, or programs to address trauma and SEL, or referrals for support for family or pupil needs
  - Community learning hubs
  - Supports for credit deficient pupils to complete graduation or grade promotion requirements and to increase or improve pupils' college eligibility
  - Other academic pupil services such as diagnostic, progress monitoring, & benchmark assessments
  - Training for school staff on trauma informed practices

# AB86 Covid-19 Relief & School Reopening

## Expanded Learning Opportunities (continued)

3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

Please see CDE's [AB86 resource page](#) including [Frequently Asked Questions](#) for more information



# Application & Plan Requirements

Updated 3-28-2021



# Federal application requirements

- Learning Loss Mitigation
  - LEAs were are required to submit the LLM Legal Assurances by April 7, 2021 to receive funding under GEER and the General Fund. The date to submit legal assurances for Coronavirus Relief Funds (CRF) has passed. All Marin County LEAs have all submitted the required legal assurances.
- ESSER
  - LEAs must submit the ESSER II Legal Assurances by 3-19-21 to be included in first apportionment. You need a password to submit assurances through CDE's [portal](#) . All Marin County LEAs completed this process prior to the deadline
  - An LEA that receives ARP ESSER III funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan. If the LEA has already posted such a plan, there is no requirement to take back through public comment.
  - LCAP Federal Addendum – Must be updated to include information on the LEAs Title I program if not previously included

# State requirements: Learning Continuity & Attendance Plan

- SB98 added Education Code 43509 required 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.
- The plan template is available on CDE's website at <https://www.cde.ca.gov/re/lc/learningcontattendplan.asp>
- The 2021-22 through 2023-24 Local Control and Accountability Plan, to be adopted on or before **July 2021**, includes a requirement for an Annual Update on the Learning Continuity & Attendance Plan

# AB86 Certification, reporting, & plan

## In-Person Instruction grants:

LEAs must provide additional information in reporting to the California Department of Public Health (CDPH) including elements relative to student enrollment by school site and the number attending in-person for instruction and supports beginning March 22, 2021.

In addition to this reporting, LEAs will be required to submit a certification form to CDE by June 1, 2021. The CDE will post the form by May, 2021 to the [AB86 page](#)

## Expanded Learning Opportunity (including paraprofessional reserve) grants:

AB86 added Education Code [43520-43525](#) which requires that on or before June 1, 2021 governing boards shall adopt at a public meeting a plan describing how the Expanded Learning Opportunity and paraprofessional reserve grant funds will be used in accordance with statute to provide supplemental instruction and support. Districts should submit the plan to the COE within 5 days of adoption, but the plan is **not** subject to review and approval

Actual expenditures shall be reported when available and no later than December 1, 2022

# Expanded Learning Opportunities Grant Plan

The Expanded Learning Opportunities Grant [plan template](#) requires

- A description of how parents, teachers, and school staff were involved in the development of the plan
- A description of how students will be identified and the needs of students will be assessed
- A description of how parents and guardians will be informed of the opportunities for supplemental instruction and support
- A description of the LEA's plan to provide supplemental instruction and support
- An expenditure plan broken out by the seven allowable instruction and support strategies shall reflect both estimated and actual expenditures (when they become available)
- How this grant will be coordinated with the ESSER II grant provided through CRRSAA.



# Compliance & Reporting Requirements

Updated 3-28-2021

# Federal Compliance Requirements

Program	SB98 Learning Loss Mitigation		Elementary & Secondary School Emergency Relief		
	LLM	LLM	ESSER I	ESSER II	ESSER III
Source	Federal	Federal	Federal	Federal	Federal
Funding	GEER	CRF	CARES	CRSAA	ARP
Spending deadline	Sep-22	May-21	Sep-22	Sep-23	Sep-24
Resource	3215	3220	3210	3212	3213
Unearned Revenue/Fund Bal	U	U	U	U	U
SACS Revenue Code	8290	8290	8290	8290	8290
Federal requirements:					
Excess Interest earned	YES	NO	YES	YES	YES
Private School Equitable Services	YES	NO	YES	NO	NO
Supplement not supplant	NO	NO	NO	NO	NO
Maintenance of Effort	YES	NO	YES	YES	YES
NEW Maintenance of Equity	n/a	n/a	NO	NO	YES
Indirect Costs	YES	NO	YES	YES	YES
Cash dependent on reporting	YES	NO	YES	YES	YES

# 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
- CRRSAA ESSER II and ARP ESSER III funds are NOT subject to equitable services
- GEER and CARES Act ESSER I 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 in the district's geographic boundaries.

To find private schools in your boundaries please use the School Directory maintained by CDE at <https://www.cde.ca.gov/SchoolDirectory>

See CDE's FAQs page for more information:

<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.
- Please note that maintenance of effort requirements must still be met (SACS Form ESSAMOE) for most federal programs and that a new Maintenance of Equity provision in the American Rescue Plan applies to 2022 and 2023

# Maintenance of Equity

NEW “Maintenance of Equity” requirement in the ARP applies to 2022 and 2023

- LEA cannot reduce per-pupil funding for “high-poverty school” more than total reduction divided by number of students currently enrolled in LEA. State and local funding combined
- LEA cannot reduce ***per-pupil, full-time equivalent*** staff in a high-poverty school more than the total reduction divided by number of students currently enrolled in LEA
- “High-poverty school” is a “school that is in the highest quartile of schools served by such local educational agency based on the percentage of economically disadvantaged students served, as determined by the State.”
- LEA MEQ exceptions:
  - LEAs with fewer than 1000 students
  - Single-school LEAs
  - LEAs with one school per grade span
  - LEAs that “demonstrate[] an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education.”

# Cash

## LEARNING LOSS MITIGATION FUNDS (LLM)

- 100% of the Coronavirus Relief Fund cash (resource 3220) will be distributed in early September 2020
- 100% of the Prop 98 General Fund (resource 7420) will also be distributed in early September 2020
- 25% of the Governor's Emergency Education Relief Funds (resource 3215) will be distributed in December 2020. 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

## AB86 COVID-19 Relief and School Reopening Grants

- In May 2021, eligible entities will receive an apportionment that represents 50 percent of their allocation for both the IPI and ELO Grants. In August 2021, eligible entities will receive the remaining 50 percent of their allocation, less any reduction or forfeiture of IPI Grants described below.

## ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUNDS (ESSER)

- ESSER funds (resources 3210, 3212 & 3213) 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 as well as the federal interest calculation

# Time & Effort Requirements

- ESSER and GEER funds require that time and effort documentation is required if salary is split between activities that are allowable under ESSER and GEER and activities that are not allowed.
- In all cases we are required to maintain systems of internal control over budgetary and financial reporting. Therefore, we recommend all LEAs maintain documentation of salaries charged to the federal stimulus. Having documentation will also allow greater flexibility in where costs are finally charged.
- Please see the CDE's [COVID-19 Time and Effort Requirements](#) webpage and the U.S. Department of Education (USDE) [fact sheet](#)

# 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 Funds (resource 3210, 3211 and 3213)
- 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.

# Reporting

LEA's will have to report on the approximate percentage of ESSER 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

# State Reporting

## Learning Continuity and Attendance Plan (LCP)

- LEAs must complete an Annual Update to accompany the 2021-22 Local Control and Accountability Plan to report on estimated actual expenditures for the 2020-21 fiscal year as compared to budgeted amounts in the LCP

## Expanded Learning Opportunities Grant Plan

- LEAs must update the Expanded Learning Opportunities Grant Plan by **December 1, 2022** to include actual expenditures for the grant funds received under AB86 for Expanded Learning Opportunities (ELO) including the reserve for paraprofessionals.

# Additional Resources

- [CDE Federal Funding Flexibility](#)
- [CDE Federal Stimulus](#)
- [CDE CARES Act ESSER Funding](#)
- [CDE CRRSAA Act Funding](#)
- [CDE COVID-19 Relief and School Reopening Grants](#)
- [CDE Learning Loss Mitigation Funding](#)
- [CDE Coronavirus Response & School Reopening](#)
- [Federal Guidance on Coronavirus Relief Funds \(CRF\)](#)
- [Federal Guidance on GEER Funds](#)