

October 26, 2020

Joint DFS and BAS Bulletin No. 21-016

TO: Chief Business Officials and Directors of Fiscal Services
San Bernardino County School Districts and Charter Schools

Subject: **County of San Bernardino CARES Act Funding for LEAs**

The County of San Bernardino is generously providing a \$10 million allocation of its Coronavirus Relief Funds (CRF) to school districts and charter schools in San Bernardino County. The funds have been allocated by the LEAs 2019-20 CBEDS enrollment and amounts to approximately \$25 per student. The funds will be distributed on a reimbursement basis, meaning that LEAs will have to submit documentation to receive their allocations. These funds have the same usage requirements as the CRF, resource 3220, that LEAs received in September. Allowable uses are:

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
5. Addressing health and safety concerns

Examples of services that are allowable for this program include Summer school, lower class sizes, more bus routes or trips, Saturday school, after school programs, technology including hardware, software, and connectivity resources, professional development, reassigned staff protected by layoff prohibition, childcare for school-age children, services similar to previously mentioned for preschool-aged children, PPE, COVID-19 testing, sanitization supplies, improving indoor air quality and circulation, and temperature taking devices. Additionally, for expenditures to qualify, they must be necessary to address the COVID-19 crisis and must have not been in the budget most recently approved as of March 27, 2020.

LEAs will be allowed to identify costs incurred that have not been reimbursed by other federal programs (i.e. ESSER and GEER funding) from March 1, 2020 to December 30, 2020, even though the 2019-20 fiscal year has closed. Remember that any qualifying expenditures in any other resource should first be moved into the LEA's CRF resource to spend those funds first. Once the district's CRF Funds are exhausted, qualifying expenditures in any other resource (other than 3220) can be documented for reimbursement from County CRF funds.

LEAs are reminded that the costs must be incurred by December 30, 2020; that is, the goods or services must be received or provided by that date, with very few exceptions. For an encumbrance to be considered allowable for use of these funds, the LEA must follow their normal purchasing processes and delivery expectations. For example, if the LEA ordered computers that would normally take six weeks for delivery, and delivery is delayed due to COVID-19, the LEA would need to show that the computers were ordered at least six weeks prior to December 30, 2020 for the encumbrance to even be considered. The County of San

Bernardino has asked us to remind the LEAs that encumbrance alone is not an eligible expenditure for reimbursement, and the above example is a rare exception to the rule.

Districts will work with their Advisor on identifying costs and submitting the required documentation to support receiving the reimbursements. Charter schools will work with their authorizer to provide required documentation.

The following documents should be included when submitting your request for reimbursement:

- Signed County CARES Act Reporting/Certification Form for LEAs
- Copy of related purchase order(s)
- Copy of invoice(s)
- Proof of good/services receipt or proof of payment

Please contact Melissa Anderson in DFS if you need to submit alternative documentation.

We have created a County CARES Act Reporting/Certification Form for LEAs, which delineates eligible expenses by category (see attached). As noted above, this form will be required as part of the necessary documentation for reimbursement. Once documentation is received and verified by Business Advisory Services (BAS), District Financial Services (DFS) will audit the documentation for accuracy and completeness; and once complete, DFS will submit the required documentation and invoice to the County for reimbursement. We plan to submit one invoice for all the LEAs in the county after the end of the eligibility period. The funds will be distributed via County Cash Transfer to school districts and warrants to charter schools.

The final deadline for submitting your reimbursement requests will be Friday, February 5, 2021, but you are free to submit earlier once you've identified your eligible expenditures.

As always, you're welcome to contact either one of us with questions about this process.

Thank you,

Ted Alejandre
County Superintendent of Schools

Melissa Anderson
Chief, District Financial Services

Thomas G. Cassida, Jr.
Director, Business Advisory Services

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Attachments: County CARES Act Reporting-Certification Form
School District CARES Act Enrollment Allocation
Sample CARES Act Funding Agreement
CARES Act Funding Allocations – Invoice Template
Coronavirus Relief Fund Frequently Asked Questions