

COVID-19 Funding Source

Source	Funding	SACS Code	Receipt of Funds	Due Date to Spend	Expenditure Report Contained in CARES ACT Reporting Application (see table below)	Basis of Eligibility	Applicable to Cash MGMT & Interest Reporting	Indirect Cost Allowable	Equitable Services Req.	Unearned Revenue/ Fund Balance	\$ Amount included as Federal CARES Funds on BOP	
LLM	CARES	CRF - SWD	3220	9/1/20	5/31/2021*	✓	LEAS Fall 1 Census of SWD	No	No	No	U	✓
		CRF - SUP/CON	3220	9/1/20	5/31/2021*	✓	2019-20 Second Princ.Appr of SUP/CON Funding	No	No	No	U	✓
		CRF - LCFF	3220	9/1/20	5/31/2021*	✓	2019-20 LCFF Allocation	No	No	No	U	✓
		Prop 98	7420	9/1/20	6/30/2021	✓	2019-20 LCFF Allocation	No	Yes	No	F	
		GEER	3215	Quarterly	9/30/2022	✓	LEAS Fall 1 Census of SWD	Yes	Yes	Yes	F	✓
		ESSR I	3210	Quarterly	9/30/2022	✓	2019-20 Title I, Part A	Yes	Yes	Yes	F	✓
CRRSA **	ESSR II	TBD	Quarterly	9/30/2023	TBD	2020-21 Title I, Part A	TBD	TBD	No	TBD		
State	SB 117	7388	3/30/20	No Deadline		2019-20 1st Princ. App.	No	Yes	No	F		

* Federal CRRSA extended use of CRF from December 30, 2020 until December 31, 2021. Governor Gavin Newsom has **proposed** legislation to allow LEAs to use their CRF dollars until **May 31, 2021** (see [State Proposes New CRF Deadline, in the January 2021 Fiscal Report](#))

** CRRSA: Coronavirus Response and Relief Supplemental Act

CARES Act Reporting Application:		
Reporting Period	Recipients Reporting Window Open	Final Day to Report
7/1 – 9/30/2020	10/1/2020	10/7/2020
Obligations/Expenditures 10/1 – 10/31/2020 Projected Expenditures through 12/30/2020	11/10/2020	11/18/2020
10/1 – 12/31/2020	12/16/2020	1/5/2021
1/1 – 3/31/2021	4/1/2021	4/7/2021
4/1 – 6/30/2021	7/1/2021	7/7/2021
7/1 – 9/30/2021	9/30/2021	10/6/2021
CARES Reporting Logon : https://www3.cde.ca.gov/caresactreporting/		

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 Funding	Funding	Distribution	Allowable Uses	Timeline for Use	SACS* Code	Additional Considerations
Elementary and Secondary School Emergency Relief (ESSER) I	Federal Coronavirus Aid Relief and Economic Security (CARES) Act	\$1.65B for California	The CARES Act requires 90%—\$1.48 billion—be distributed to local educational agencies (LEAs) in proportion to the amount of Title I, Part A funds that each LEA received in fiscal year 2019 CDE* allocation amounts	Very broad discretion to use ESSER funds to support coronavirus response activities List of allowable uses	March 13, 2020 to September 30, 2022	Resource Code 3210	Subject to federal equitable services requirements for private schools LEAs must apply for funds.
Elementary and Secondary School Emergency Relief (ESSER) II	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	~ \$6.8B for California	The CRRSA Act requires 90%—\$6.12 billion—be distributed to LEAs in proportion to the amount of Title I, Part A funds that each LEA received in fiscal year 2020	Very broad discretion to use ESSER funds to support coronavirus response activities List of allowable uses	March 13, 2020 to September 30, 2023	Resource Code TBD	No equitable services requirement

	Source of Funding	Funding	Distribution	Allowable Uses	Timeline for Use	SACS* Code	Additional Considerations
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	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	

	Source of Funding	Funding	Distribution	Allowable Uses	Timeline for Use	SACS* Code	Additional Considerations
Learning Loss Mitigation – based on students with disabilities (SWDs)	<p>Federal CARES Act:</p> <p>\$355M from Governor’s Emergency Education Relief (GEER)</p> <p>Federal CARES Act: \$1.14B Coronavirus Relief Fund (CRF)</p>	<p>\$1.5B total</p> <p>\$1,900 per SWD</p>	<p>Based on LEA Fall 1 Census enrollment of SWDs ages 3 to 22</p> <p>CDE allocation amounts</p>	<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 5. Addressing health and safety concerns 	<p>GEER funds to be used from March 13, 2020, to September 30, 2022</p> <p>CRF funds to be used for costs incurred from March 1, 2020, to December 31, 2021*</p> <p>CDE allocation amounts</p>	<p>GEER funds Resource Code 3215</p> <p>CRF funds Resource Code 3220</p> <p>Breakdown included in CDE allocation amounts</p>	<p>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.</p> <p>GEER funds are subject to federal equitable services requirements for private schools.</p> <p>LEAs must apply for funds.</p>

	Source of Funding	Funding	Distribution	Allowable Uses	Timeline for Use	SACS* Code	Additional Considerations
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 <u>CDE allocation amounts</u>	<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 5. Addressing health and safety concerns 	March 1, 2020, to December 31, 2021*	CRF funds Resource Code 3220	<p>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.</p> <p><u>LEAs must apply for funds.</u></p>

	Source of Funding	Funding	Distribution	Allowable Uses	Timeline for Use	SACS* Code	Additional Considerations
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	<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 5. Addressing health and safety concerns 	<p>CFR funds to be used for costs incurred from March 1, 2020, to December 31, 2021*</p> <p>Proposition 98 funds to be used from March 1, 2020 to June 30, 2021</p> <p>CDE allocation amounts</p>	<p>CRF funds Resource Code 3220</p> <p>Proposition 98 funds Resource Code 7420</p> <p>Breakdown included in CDE allocation amounts</p>	<p>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.</p> <p>LEAs must apply for fund</p>

*Federal CRRSA extended use of CRF until December 31, 2021. Governor Gavin Newsom has proposed legislation to allow LEAs to use their CRF dollars until May 31, 2021 (see [State Proposes New CRF Deadline](#), in the January 2021 *Fiscal Report*).

[Link to SSC COVID-19 Resources for LEAs](#)

FACT SHEET
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II
CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021

This chart outlines the primary differences between the Elementary and Secondary School Emergency Relief (ESSER) Fund under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020, and the ESSER II Fund under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)
Authorizing Legislation	Section 18003 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act	Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021
Period of Funds Availability	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by State educational agencies (SEAs) and subrecipients through September 30, 2022.	Same as ESSER Fund (CARES Act): May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by SEAs and subrecipients through September 30, 2023.
SEA Deadline for Awarding Funds	SEA must award the funds within one year of receiving them, which will be April through June 2021, depending on an SEA’s award date.	SEA must award the funds within one year of receiving them, which will be January 2022.
Definition of “Awarded”	For the 90 percent of funds for local educational agencies (LEAs), funds are generally considered “awarded” when the SEA subgrants the funds to an LEA. For the SEA reserve (see section 18003(e) of the CARES Act), funds are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.	Same as ESSER Fund (CARES Act): For the 90 percent of funds for LEAs, funds are generally considered “awarded” when the SEA subgrants the funds to an LEA. For the SEA reserve (see section 313(e) of the CRRSA Act), funds are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.
Uses of Funds	The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19. Note that the “additional” LEA allowable uses of funds under the CRRSA Act already were permitted under the CARES Act.	Same as ESSER Fund (CARES Act): Note that the “additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.
Equitable Services	An LEA that receives ESSER funds under the CARES Act (Section 18005) must provide equitable services to non-public school	The CRRSA Act includes a separate program of Emergency Assistance for Non-Public Schools for which eligible non-public

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)
	students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA.	schools may apply to an SEA to receive services or assistance. Consequently, LEAs are not required to provide equitable services under ESSER II.
Maintenance of Effort (MOE)	Under the CARES Act, a State that receives ESSER funds must maintain support for elementary and secondary education and State support for higher education in each of fiscal years (FY) 2020 and 2021 at least at the level of such support that is the average of the support for elementary and secondary education and higher education provided in the three fiscal years preceding the date of enactment of the CARES Act (FYs 2017, 2018, 2019).	Under the CRRSA Act, a State that receives ESSER II funds must maintain support for elementary and secondary education and higher education in FY 2022 based on the proportional share of the State’s support for elementary and secondary education and higher education relative to the State’s overall spending averaged over FYs 2017, 2018, and 2019.
Reporting	Under the CARES Act, each SEA that receives ESSER funds must meet the reporting requirements of section 15011 of the CARES Act, which are satisfied through the Federal Funding Accountability and Transparency Act (FFATA) reporting, and other reporting as the Secretary may require (Annual Reporting).	Under the CRRSA Act, each SEA that receives ESSER II funds must meet the CARES Act reporting requirements that apply to ESSER funds and submit a report to the Secretary within six months of award that contains a detailed accounting of the use of ESSER II funds, that includes how the State is using funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including: low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.
Tracking of Funds	ESSER funds must be tracked separately from ESSER II funds.	ESSER II funds must be tracked separately from ESSER funds.

CARES Act Changes in Flexibility/Use of Federal Funds

Program	Spending Deadline Changes	Change in Use	Additional Information
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 Title1, 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)

Helpful Links:

1. CDE CARES Act Home page: [CARES Act Funding - Finance & Grants \(CA Dept of Education\)](#)
2. CDE LLM: [Learning Loss Mitigation Funding - CARES Act Funding \(CA Dept of Education\)](#)
3. CDE Learning Loss Mitigation Fund FAQ: [LLMF Frequently Asked Questions - CARES Act Funding \(CA Dept of Education\)](#)
4. CRF Funds FAQs from Treasury: [1 Coronavirus Relief Fund Frequently Asked Questions Updated as of October 19, 2020](#) The following [answers to frequently asked](#)
5. CRF Guidance for State, Territorial, Local, and Tribal Governments: [1 Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments Updated September 2, 2020](#) The purpose
6. CDE ESSER Funds: [CARES Act ESSER Funding - CARES Act Funding \(CA Dept of Education\)](#)
7. CDE ESSER Funds FAQ: [ESSER Fund Frequently Asked Questions - CARES Act Funding \(CA Dept of Education\)](#)
8. US Department of Education Equitable Services: [PROVIDING EQUITABLE SERVICES TO STUDENTS AND TEACHERS IN NON-PUBLIC SCHOOLS UNDER THE CARES ACT PROGRAMS](#)
9. CDE State SB 117: [SB 117 COVID-19 LEA Response Funds - Categorical](#)
10. Information about CDE related Covid-19 Webinars: [Coronavirus \(COVID-19\) Webinars - Health Services & School Nursing \(CA Dept of Education\)](#)