

# **2019-2022**

## **ALLOTMENT POLICY MANUAL**

### **Funds Related to Coronavirus/COVID-19**



**PUBLIC SCHOOLS OF NORTH CAROLINA  
STATE BOARD OF EDUCATION  
DEPARTMENT OF PUBLIC INSTRUCTION  
FINANCIAL AND BUSINESS SERVICES  
DIVISION OF SCHOOL BUSINESS**



[www.ncpublicschools.org/fbs/allotments/](http://www.ncpublicschools.org/fbs/allotments/)

**ADDRESS QUESTIONS RELATED TO POLICIES TO THE FOLLOWING:**

**Program/Budgeting**

Contact information for federal grants can be found on the Financial and Business Services website at

<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services>

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**CARES ACT – K-12 EMERGENCY RELIEF FUND – ESSER I (PRC 163)**

PROGRAM REPORT CODE: 163  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-163-XXX  
CFDA #: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2022  
PURPOSE: The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by the Coronavirus Aid, Relief and Economic Security Act of 2020 (CARES Act), is intended to assist eligible public school units during the novel coronavirus pandemic.  
ELIGIBILITY: All LEAs, charter, lab, regional and innovative schools are eligible to receive funds under the Elementary and Secondary School Emergency Relief Fund. Units that seek funds must complete and submit to NCDPI a brief application form provided by NCDPI and the State Board of Education.  
FORMULA: Allocations to eligible units are made in proportion to the amount of funds such units received under Title I, Part A in the most recent fiscal year.

**SPECIAL PROVISION:**

- 1) No less than 90% of the total ESSER I funds provided to North Carolina shall be allocated as award as subawards to eligible units.
- 2) The State Board of Education may reserve up to 10% of the total ESSER I Fund.
  - a) The State Board of Education may not reserve more than 1/2 of 1 percent of the K-12 Emergency Relief Fund for administrative costs undertaken by the State Board of Education and the Department of Public Instruction.
  - b) Any other sums from the K-12 Emergency Relief Fund reserved by the State Board of Education shall be used to address emergency needs as determined by the State Board of Education to address issues responding to coronavirus, either through the use of additional grants or through contracts.
- 3) Units may use program funds in accordance with federal law for:
  - a) Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.

- b) Coordination of preparedness and response efforts of LEAs or charter schools with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.
  - c) Providing principals and other school leaders with resources to address the needs of their individual schools.
  - d) 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, including how outreach and service delivery will meet the needs of those students.
  - e) Develop and implementing procedures and systems to improve preparedness and response efforts.
  - f) Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
  - g) Purchasing sanitation and cleaning supplies for LEA or charter school facilities.
  - h) Planning for and coordinating long term closures, including for how to provide meals to eligible students, provide technology for online learning to all students, provide guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
  - i) Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors (including low-income and disabled students), which may include assistive technology or adaptive equipment.
  - j) Providing mental health services and supports.
  - k) Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months.
  - l) Other activities deemed necessary to maintain the operation and of and continuity of services in LEAs and charter schools, and continuing to employ existing staff of the LEA or charter school.
- 4) Any funds that have not been approved to be allotted within 1 year of receiving the funds from the Federal government, must be returned to the Federal government for reallocation to other States.
  - 5) An LEA receiving K-12 Emergency Relief Funds must provide equitable services to students and teachers in non-public schools in the same manner as provided under Title I, Part A, as determined in consultation with representatives of non-public schools.
  - 6) Units that receive funds are required to continue to pay their employees and contractors to the greatest extent practicable during the period of disruptions or closures related to coronavirus.
  - 7) When developing budgets related to awards, units that receive funds are encouraged to consider future expenses they are likely to incur to address to respond to coronavirus, including future “re-entry” requirements when school facilities re-open as instructional settings, student mental health, sanitation, and supplemental educational services to students.
  - 8) LEAs that receive funds are encouraged to utilize, when feasible and cost-effective, state-level convenience contracts to purchase commodities, such as electronic devices.

**CARES ACT – ESSER I – PUBLIC SCHOOL UNIT SUPPLEMENTAL FUNDING (PRC 164)**

**PROGRAM REPORT CODE:** 164  
**UNIFORM CHART OF ACCOUNTS CODE:** 3-XXXX-164-XXX  
**CFDA #:** 84.425D

**TYPE:** Dollars

**TERM:** Funds are available through September 30, 2022

**PURPOSE:** To provide supplemental funds to public school units receiving Elementary and Secondary School (K-12) Emergency Relief Fund (PRC163) funds. These funds are intended to assist eligible public school units during the novel coronavirus pandemic.

**ELIGIBILITY:** All LEAs, charter, lab, regional and innovative schools.

**FORMULA:** For PSUs that did not receive Title I, Part A funds in 2019-20, an allocation of \$45 per 2019-20 funded ADM.

For PSUs that received Title I, Part A in 2019-20, an allocation of \$45 per 2019-20 funded ADM, less the 2020 planning allotment in PRC163.

Any PSUs with a PRC 163 planning allotment greater than \$45 per 2019-20 funded ADM shall not receive additional funding nor a reduction.

**SPECIAL PROVISION:**

- 1) Funds shall not be transferred in to or out of this allotment category.
- 2) The funding source for the allotment is the State Board of Education reserve from the CARES Act Education Stabilization Fund - K-12 Emergency Relief Fund.
- 3) Units may use program funds for:
  - a. Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.
  - b. Coordination of preparedness and response efforts of LEAs or charter schools with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.

- c. Providing principals and other school leaders with resources to address the needs of their individual schools.
  - d. 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, including how outreach and service delivery will meet the needs of those students.
  - e. Develop and implementing procedures and systems to improve preparedness and response efforts.
  - f. Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
  - g. Purchasing sanitation and cleaning supplies for LEA or charter school facilities.
  - h. Planning for and coordinating long term closures, including for how to provide meals to eligible students, provide technology for online learning to all students, provide guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
  - i. Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors (including low-income and disabled students), which may include assistive technology or adaptive equipment.
  - j. Providing mental health services and supports.
  - k. Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months.
  - l. Other activities deemed necessary to maintain the operation and of and continuity of services in LEAs and charter schools, and continuing to employ existing staff of the LEA or charter school.
- 4) Units that receive funds are required to continue to pay their employees and contractors to the greatest extent practicable during any period of disruption or closure related to coronavirus.
  - 5) When developing budgets related to awards, units that receive funds are encouraged to consider future expenses they are likely to incur to respond to the coronavirus pandemic, including future “re-entry” requirements when school facilities re-open as instructional settings, student mental health, sanitation, and supplemental educational services to students.
  - 6) No adjustments shall be made for average daily membership in 2020-21.
  - 7) Any public school unit without an approved application by April 9, 2021 will forfeit its allotment under this PRC. Any unallotted funds as of April 15, 2021 will be reallocated through ESSER I (PRC 163) to public school units with approved applications.

Updated April 8, 2021.

**CARES ACT – ESSER I — DIGITAL CURRICULA (PRC 165)**

PROGRAM REPORT CODE: 165  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-165-XXX  
CFDA #: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2022  
PURPOSE: To provide funding for subscriptions to high quality, NC standards aligned digital curriculum packages.  
ELIGIBILITY: Local education agencies, charter schools, regional schools, lab schools & ISD  
FORMULA: Funds shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other eligible public school units.

**SPECIAL PROVISIONS:**

- 1) PSU's are recommended to reference pricing collected by the Friday Institute and to employ multi-PSU purchases. PSUs are encouraged to employ a strategy for ensuring high-quality, high-yield digital content purchases, including research, reference checks, demonstrations and/or an internal evaluation process.
- 2) Funds shall not be transferred into or out of this allotment category.
- 3) Funding source from the State Board of Education reserve of the CARES Act Education Stabilization Fund – K-12 Emergency Relief Fund.
- 4) Any funding not allotted as of April 15, 2021 will be allotted through ESSER I (PRC 163) to public school units with approved applications.

Updated April 8, 2021.



**CARES ACT – ESSER I – LEARNING MANAGEMENT SYSTEM (PRC 166)**

PROGRAM REPORT CODE: 166  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-166-XXX  
CFDA #: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2022  
PURPOSE: To provide funding to public school units for learning management system licenses.  
ELIGIBILITY: Local education agencies, charter schools, regional schools, lab schools & ISD.  
FORMULA: Funds shall be allotted based on the public school unit's number of licenses at the current existing contract price.

**SPECIAL PROVISIONS:**

- 1) Funds shall only be used for the purchase of Canvas software licenses, and shall not be used for licenses that were funded under CRF PRC129.
- 2) Funds shall not be transferred in to or out of this allotment category.
- 3) Funding source from the State Board of Education reserve of the CARES Act Education Stabilization Fund - K-12 Emergency Relief Fund.
- 4) Unallotted funds shall be provided to NCDPI for professional development and NC Virtual Public School.
- 5) Eligible public school units may be funded for expansion licenses on request, within funds available.
- 6) Any funding not allotted as of April 15, 2021 will be allotted through ESSER I (PRC 163) to public school units with approved applications.

Updated April 8, 2021.

**CARES ACT – ESSER I — EXCEPTIONAL CHILDREN GRANTS (PRC 167)**

PROGRAM REPORT CODE: 167  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-167-XXX  
CFDA #: 84.425D

TYPE: Grant Dollars  
TERM: Funds are available through September 30, 2022  
PURPOSE: Grant to support extraordinary costs associated with providing future services and instructional support due to the impacts of COVID-19. for exceptional children who qualify for these services.  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD  
FORMULA: Eligible public school units may apply for funds through the NC DPI Division of Exceptional Children.

If the total approved grants exceed the funds appropriated, the following shall apply:

- a) Each public school unit shall be capped at a maximum award based on the 20 % of students identified with significant educational needs through the continuum of service delivery and adjusting for low wealth.
- b) All public school units shall be prorated equally based on the December 2020 Child count.

**SPECIAL PROVISIONS:**

- 1) Funds shall be used only for the implementation of the grant, as stated in the approved application.
- 2) Funds shall not be transferred in to or out of this allotment category.
- 3) The funding source for the allotment is the State Board of Education reserve from the CARES Act Education Stabilization Fund - K-12 Emergency Relief Fund.
- 4) Any funding not allotted by April 15, 2021 will be reallocated through ESSER I (PRC 163) to public school units with approved applications.

Updated April 8, 2021.

**CARES ACT – ESSER I – ICARES (PRC 168)**

PROGRAM REPORT CODE: 168  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-168-XXX  
CFDA #: 84.425D

TYPE: Grant Dollars  
TERM: Funds are available through September 30, 2022  
PURPOSE: To provide funding to districts, charters and labs to allow possible partnerships with community organizations to provide supervised care for Pre-K-8 students without at-home supervision available on remote learning days based on a developed process in response to COVID-19 impacts  
ELIGIBILITY: Local education agencies, Charters and Labs are eligible to apply to work in collaboration with nonprofit corporations  
FORMULA: Districts, Charters and Labs may apply for funds through the Federal Programs Division. Grant award amounts will range from \$200,000 to \$500,000 according to number of students identified to be served.

**SPECIAL PROVISIONS:**

1) Funds shall be used only for the implementation of the grant, as stated in the application.

The Program is to fund high-quality, support service programs for at-risk students that will raise standards for student academic outcomes by focusing on the following:

- a) Use of an evidence-based model for academic support.
- b) Inclusion of rigorous, quantitative performance measures to confirm effectiveness of the program.
- c) Deployment of multiple tiered supports to address student barriers to achievement.
- d) Alignment with State performance measures, student academic goals, and the North Carolina Standard Course of Study.
- g) Expansion of student access to high-quality learning activities and academic support on remote learning days that strengthen student engagement and leverage community-based resources, which may include organizations that provide mentoring services, tutoring and child-care services.

- 2) Funds shall not be transferred in to or out of this allotment category. Eligible expenditures are those incurred through September 30, 2022.
- 3) Funding source from the State Board of Education reserve of the CARES Act Education Stabilization Fund - K-12 Emergency Relief Fund.
- 4) Funds may not be used for expenses that have been or will be reimbursed under any federal program.
- 5) Any funds not allotted as of April 15, 2021 will be reallocated through ESSER I (PRC 163) to public school units with approved applications.

Updated April 8, 2021.

**CARES ACT -- GEER I – SPECIALIZED INSTRUCTIONAL SUPPORT PERSONNEL  
FOR COVID-19 RESPONSE (PRC 169)**

PROGRAM REPORT CODE: 169  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-169-XXX  
CFDA: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2022  
PURPOSE: To provide funding for employing or contracting with specialized instructional support personnel to provide physical and mental health support services for students in response to COVID-19, including remote and in-person services.

ELIGIBILITY: LEAs, charter schools, lab schools, regional schools, ISD  
FORMULA: LEAs shall receive a base amount of funding equal to 50% of the average salary and benefits of a state funded instructional support position (\$38,664) plus a dollar per ADM.

Charter schools, lab schools, regional schools, and the ISD shall receive the higher of 12.5% of the average salary and benefits of a state funded instructional support position (\$9,666) or a dollar per ADM.

**SPECIAL PROVISIONS:**

- 1) For this allotment, the term “specialized instructional support personnel” shall refer to school counselors, school nurses, school psychologists, school social workers, and “school nurse extenders,” such as a licensed practical nurse (LPN) or certified nurse assistant (CNA) working under the direction of a registered nurse (RN), as defined by the NC Department of Health and Human Services.
- 2) Funds shall not be transferred into or out of this allotment category.
- 3) The 2019-20 allotted ADM shall be used for LEAs, the 2019-20 funded ADM shall be used for other eligible public school units. For PSUs without a 2019-20 funded ADM, the 2020-21 projected ADM shall be used.
- 4) Funds shall be used to employ or contract with fully and/or provisionally licensed specialized instructional support personnel to provide physical and mental health supports to students.

- 5) Funds shall not supplant existing federal and state funds.
- 6) An LEA receiving funding from the Governor's Emergency Education Relief Fund must provide equitable services to students and teachers in non-public schools in the same manner as provided under Title I, Part A, as determined in consultation with representatives of non-public schools.

**CARES ACT – GEER I – SUPPLEMENTAL INSTRUCTIONAL SERVICES (PRC 170)**

PROGRAM REPORT CODE: 170  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-170-XXX  
CFDA: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2022  
PURPOSE: To provide funding for supplemental instructional services for support the academic needs of at-risk students, students in poverty and students with disabilities through additional in-school instructional support.  
ELIGIBILITY: LEAs, charter schools, lab schools, regional schools, ISD  
FORMULA: 50% of the funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units.  
50% of the funds appropriated shall be allotted based on the students in poverty per the 2017 census for LEAs. Other public school units shall receive an average dollars per student in poverty.

**SPECIAL PROVISIONS:**

- 1) Funds shall be used for providing supplemental instructional services to at-risk students, students in poverty, and students with disabilities. Services may include employing or contracting with instructional personnel, such as certified teachers or teacher assistants; paying stipends for NC Education Corps members; providing tutoring services or after school programming; or purchasing instructional resources, curriculum materials, or devices. No more than 10 percent of allotted funds may be used for purchasing instructional resources, curriculum materials, or devices.
- 2) Funds shall not be transferred into or out of this allotment category.
- 3) Funds shall not supplant existing federal and state funds.
- 4) An LEA receiving funding from the Governor’s Emergency Education Relief Fund must provide equitable services to students and teachers in non-public schools in the same manner as provided under Title I, Part A, as determined in consultation with representatives of non-public schools.

**CORONAVIRUS RELIEF FUND – SUMMER LEARNING (PRC121)**

PROGRAM REPORT CODE: 121  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-121-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(13\)](#)

TYPE: Dollars  
TERM: Expires December 31, 2021  
PURPOSE: To provide a supplemental summer learning program, prior to August 17, 2020, for students whose learning has been negatively affected by the impacts of COVID-19  
ELIGIBILITY: Local education agencies, charter schools and innovative school district serving students in Kindergarten through 4<sup>th</sup> grade in the 2019-20 school year.  
FORMULA: Funds shall be allocated as follows:

\$35,000,000 shall be allotted based on the projected number of students, who were in 2nd or 3rd grade during the 2019-20 school year, and not on track to meet year end expectations in reading.

\$17,500,000 shall be allotted based on the projected number of students who were in Kindergarten, 1<sup>st</sup> grade or 4th grade during the 2019-20 school year, and not on track to meet year end expectations in reading.

\$17,500,000 shall be allotted based on the projected number of students who were in Kindergarten, through 4th grade during the 2019-20 school year, and not on track to meet year end expectations in math.

Eligible public school units shall receive a minimum of \$16,500 total allocation.

The funds shall be provided in one allocation and the eligible public school unit shall provide a summer learning program plan (Plan) to DPI on the use of the funds.

**SPECIAL PROVISIONS:**

- 1) All units receiving funding shall consult with 2019-2020 school year teachers of kindergarten through fourth grade students to develop a Plan that delivers targeted instruction to students participating in the summer learning program.

Eligible public school units shall submit their Plan to DPI. The Plan shall include a budget providing the use of funds, broken down by



- a. 2<sup>nd</sup> & 3<sup>rd</sup> grade reading summer interventions, (a minimum of 50% of the allotment)
- b. Remediation during the school year (restricted to a maximum of 25% of (a) and
- c. Kindergarten, grade 1 and 4 reading and Kindergarten through 4<sup>th</sup> grade math.
- d. Certified personnel professional development in State approved literacy programs

No funds shall be allotted to any eligible public school unit before receipt and acceptance of the Plan. Charter school's Plan shall be approved by the school's governing board of directors prior to submission to DPI.

- 2) Eligible expenditures for LEAs and ISD are those incurred from the date of submission of the Plan to DPI to December , 31, 2021. Eligible expenditures for charter schools are those incurred from the date of charter school board approval of the Plan to December 31, 2021. Funds shall only be used for costs associated with the Plan,
- 3) Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).
  - a. Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b. Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a. The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 8) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee's work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

**Note:** *Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.*

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – INSTRUCTIONAL SUPPORT (PRC 122)**

PROGRAM REPORT CODE: 122  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-122-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(12\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: To provide funding for additional contracted physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.  
ELIGIBILITY: All public school units that are eligible to receive a portion of the instructional support appropriation.  
FORMULA: Funds shall be allocated in the same basis as the instructional support allotment. Charter, ISD and Lab schools shall receive a per pupil share.

**SPECIAL PROVISIONS:**

- 1) The term school health support personnel shall refer to school counselors, school nurses, school psychologists, and school social workers.
- 2) Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021
- 3) Eligible expenditures are those incurred from March 1 to December 31, 2021.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).
  - a) Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.

- b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a) The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 8) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – NONDIGITAL RESOURCES (PRC 123)**

PROGRAM REPORT CODE: 123  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-123-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(15\)](#)

TYPE: Dollars  
TERM: July 1, 2020 to December 31, 2021  
PURPOSE: To provide nondigital remote instruction resources to students with limited connectivity, in order to continue learning growth during the school closure period related to COVID-19  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD & residential schools  
FORMULA: Funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other eligible public school units.

**SPECIAL PROVISIONS:**

- 1) Funds shall only be used for the purchase of nondigital instructional resources. Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 2) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund.
- 3) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).
  - a) Necessary expenditures incurred due to the public health emergency mean expenditures use for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 4) Funds may not be used for expenditures that were previously included in the unit’s budget as of March 27, 2020. A cost meets this requirement if either:
  - a) The cost cannot be lawfully funded using a line item, allotment, or allocation within that budget;  
or

- b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 5) Funds may not be used for expenses that have been or will be reimbursed under any federal program.
- 6) . Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee's work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 7) Eligible expenditures are those incurred from July 1 to December

**Note:** *Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.*

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – STUDENT COMPUTERS AND DEVICES (PRC 124)**

PROGRAM REPORT CODE: 124  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-124-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(9\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: To provide funding for additional computers and other electronic devices for use by students in response to COVID-19  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD that responded and stated a need in the survey conducted by DPI's Division of Digital Learning,  
FORMULA: 50% of the funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units.  
50% of the funds appropriated shall be allotted based on the students in poverty per the 2017 census for LEAs. Other public school units shall receive an average dollars per student in poverty.

**SPECIAL PROVISIONS:**

- 1) Charter schools that have been approved to close before July 1, 2020 are not eligible for funds.
- 2) Funds shall only be used for the purchase of computers and other electronic devices, software management license and maintenance protection. Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 3) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund.
- 4) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).
  - a) Necessary expenditures incurred due to the public health emergency mean expenditures use for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.

- b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 5) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
- a) The cost cannot be lawfully funded using a line item, allotment, or allocation within that budget; or
  - b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 6) Funds may not be used for expenses that have been or will be reimbursed under any federal program.
- 7) Eligible expenditures are those incurred from March 1 to December

**Note:** *Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.*

Revised December 3, 2020

Revised March 4, 2021



**CORONAVIRUS RELIEF FUND – SCHOOL NUTRITION (PRC 125)**

PROGRAM REPORT CODE: 125  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-125-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(6\)](#)  
[SL 2020-80 \(6\)](#)

TYPE: Dollars  
TERM: March 16, 2020 to December 31, 2021  
PURPOSE: To provide funding for school nutrition services provided in response to COVID-19 by public school units participating in the National School Lunch Program or School Breakfast Program  
ELIGIBILITY: All public school units that participate in the National School Lunch Program or School Breakfast Program from March 16 to the end of the school year.  
FORMULA: Funds shall be allocated based on the proportion of State total of federal reimbursements and eligible student meal receipts the public school unit received in February 2020.

**SPECIAL PROVISIONS:**

- 1) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 2) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19), and for costs that are a substantially different use from any expected use of budgeted funds.
- 3) Funds may not be used for expenses that have been or will be reimbursed under any federal program.
- 4) . Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee’s work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 5) Eligible expenditures are those incurred from March 16 to December 31 ,2021
- 6) This PRC should not be construed to create spending restrictions beyond those contemplated by state and federal law.

- 7) Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – PERSONNEL COMPUTERS AND DEVICES (PRC 126)**

PROGRAM REPORT CODE: 126  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-126-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(10\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: To provide funding for additional computers and other electronic devices for use by school personnel in response to COVID-19.  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD that responded and stated a need in the survey conducted by DPI's Division of Digital Learning,  
FORMULA: Funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units.

**SPECIAL PROVISIONS:**

- 1) Charter schools that have been approved to close before July 1, 2020 are not eligible for funds.
- 2) Funds shall only be used for the purchase of computers and other electronic devices. Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122, 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 3) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund.
- 4) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a) Necessary expenditures incurred due to the public health emergency mean expenditures use for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 5) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:

- a) The cost cannot be lawfully funded using a line item
  - b) , allotment, or allocation within that budget; or
  - c) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 6) Funds may not be used for expenses that have been or will be reimbursed under any federal program.
- 7) Eligible expenditures are those incurred from March 1 to December 31, 2021.

**Note:** *Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.*

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – MOBILE WI-FI FOR SCHOOL BUSES (PRC 127)**

PROGRAM REPORT CODE: 127  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-127-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(7\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: To provide funds to improve Internet connectivity for students, in response to COVID-19, by installing extended reach mobile Wi-Fi gateway router devices in school buses  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD  
FORMULA: Eligible public school units may apply for funds through the Digital Teaching and Learning Division.  
In the event that the total funds requested exceed the total funds available, priority shall be provided to public school units based on the estimated households without an internet subscription, per FCC data, in the county in which the public school unit is located.

**SPECIAL PROVISIONS:**

- 1) Funds shall be used only for the purchase of devices and not for subscription services.
- 2) Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 3) Eligible expenditures are those incurred from March 1 to December 31, 2021.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).
  - a) Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.

- b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a) The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 8) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – MOBILE WI-FI FOR HOMES & COMMUNITIES**  
**(PRC 128)**

PROGRAM REPORT CODE: 128  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-128-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(8\)](#)  
[SL 2020-97 Section 1.2 \(8\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: To provide funds to improve internet connectivity for students, in response to COVID-19, by providing community and home mobile Internet access points.  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD which are not virtual.  
FORMULA: \$11,000,000 allocated as follows:  
50% of the funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units.  
50% of the funds appropriated shall be allotted based on the estimated households without an internet subscription, per FCC data, in the county in which the public school unit is located.  
  
\$10,000,000 allocated based on expressed need through an application process administered through the Division of Digital Teaching and Learning. Any remaining funds shall be allocated based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units

**SPECIAL PROVISIONS:**

- 1) Funds shall be used only for the purchase of devices and not for subscription services.
- 2) Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 3) Eligible expenditures are those incurred from March 1 to December 31, 2021.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund

- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a. Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b. Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a. The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 8) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised September 28, 2020

Revised December 3, 2020

Revised March 4, 2021



**CORONAVIRUS RELIEF FUND – LEARNING MANAGEMENT PLATFORM (PRC 129)**

PROGRAM REPORT CODE: 129  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-129-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(14\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: To provide funds to assist and support public school units in providing remote instruction in response to the impacts of COVID-19 by expanding the learning management platform provided by the Department of Public Instruction

ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD and any other public school unit.

ALLOCATION: Eligible public school units may apply to the Digital Teaching and Learning Division in the Department of Public Instruction for funds for Canvas licenses.

- A. For units that do not currently have a contract for Canvas the award shall be a base plus a dollar per license requested,
- B. For units that have a current Canvas contract and request to expand the number of license the award shall be a dollar per license requested

If the total requests exceed the total appropriated amounts, the approved grant requests shall be adjusted as follows:

- 1. Fund the cost of new licenses only
- 2. Reduce on a pro rata basis the remaining approved grant requests to meet funds available

**SPECIAL PROVISIONS:**

Funds shall only be used for the purchase of Canvas software licenses and initial contract costs. Funds shall not be transferred in to or out of this allotment category. Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.

1. Eligible expenditures are those incurred from March 1 to December 31, 2021.
2. Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
3. Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a. Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b. Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
4. In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
5. Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a. The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
6. Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – SERVICES FOR EXCEPTIONAL CHILDREN (PRC 132)**

PROGRAM REPORT CODE: 132  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-132-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(16\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: Grant to support extraordinary costs associated with providing Extended School Year Services or future services, as appropriate, for exceptional children who qualify for these services due to the impacts of COVID-19  
ELIGIBILITY: All public school units  
FORMULA: Eligible public school units may apply for funds through the Division of Exceptional Children.

If total approved grants exceed the funds appropriated, the following shall apply:

- c) Each public school unit shall be capped at a maximum award based on the % of students identified with significant educational needs through the continuum of service delivery.
- d) All public school units shall be prorated equally based on the April 2020 Child Count.

**SPECIAL PROVISIONS:**

- 1) Funds shall be used only for the implementation of the grant, as stated in the approved application.
- 2) . Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 3) Eligible expenditures are those incurred from March 1 to December 31, 2021.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund

- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a) Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a) The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 8) . Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee's work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 9) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – EXTENDED LEARNING AND INTEGRATED STUDENT SUPPORT GRANT (ELISS) (PRC133)**

PROGRAM REPORT CODE: 133  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-133-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(18\)](#)

TYPE: Dollars  
TERM: July 1, 2020 to December 30, 2020  
PURPOSE: Grant to fund new or existing eligible programs that provide high-quality, independently validated extended learning and integrated student support service programs for at-risk students whose learning has been negatively affected by COVID-19 impacts  
ELIGIBILITY: Programs operated by (i) nonprofit corporations and (ii) nonprofit corporations working in collaboration with local school administrative units  
FORMULA: Nonprofit corporations may apply for funds through the Federal Programs Division. A grant award shall not exceed \$500,000

**SPECIAL PROVISIONS:**

1) Funds shall be used only for the implementation of the grant, as stated in the application.

The Program is to fund high-quality, independently validated extended learning and integrated student support service programs for at-risk students that raise standards for student academic outcomes by focusing on the following:

- a) Use of an evidence-based model with a proven track record of success.
- b) Inclusion of rigorous, quantitative performance measures to confirm effectiveness of the program.
- c) Deployment of multiple tiered supports in schools to address student barriers to achievement, such as strategies to improve chronic absenteeism, anti-social behaviors, academic growth, and enhancement of parent and family engagement.
- d) Alignment with State performance measures, student academic goals, and the North Carolina Standard Course of Study.
- e) Prioritization in programs to integrate clear academic content, in particular, science, technology, engineering, and mathematics (STEM) learning opportunities or reading development and proficiency instruction.

- f) Minimization of student class size when providing instruction or instructional supports and interventions.
  - g) Expansion of student access to high-quality learning activities and academic support that strengthen student engagement and leverage community-based resources, which may include organizations that provide mentoring services and private-sector employer involvement.
  - h) Utilization of digital content to expand learning time, when appropriate.
- 2) Funds shall be used only for the implementation of the grant, as stated in the approved application. Eligible expenditures are those incurred from July 1 to December 30, 2020.
  - 3) Grant participants shall provide certification to the Department of Public Instruction that the grants received under the program shall be matched on the basis of three dollars (\$3.00) in grant funds for every one dollar (\$1.00) in non-grant funds. Matching funds shall not include other State funds. Matching funds may include in-kind contributions for up to fifty percent (50%) of the required match.
  - 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
  - 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
    - a. Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
    - b. Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
  - 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
  - 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
    - a. The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
    - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
  - 8) Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or

responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee's work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

- 9) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

**CORONAVIRUS RELIEF FUND – LOW WEALTH SUPPLEMENTAL FUNDS**  
**(PRC134)**

PROGRAM REPORT CODE: 134  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-134-XXX  
STATUTORY REFERENCE: [SL 2020-27 Section 4\(a\)](#)

TYPE: Dollars  
TERM: July 1, 2020 to December 31, 2021  
PURPOSE: Public schools in low-wealth counties are less likely to have the reserves necessary to provide for the staff development, digital resources, and other tools needed to facilitate new methods of instruction required by COVID-19 circumstances. These funds provide supplemental funding to assist them in effectively responding to the impacts of COVID-19.  
ELIGIBILITY: All public school units located in low wealth counties as determined by SL 2017-57, Section 7.3  
FORMULA: Funds shall be allocated based on the low wealth supplemental funding formula, per SL 2017-57, Section 7.3.

**SPECIAL PROVISIONS:**

- 1) Allowable expenditures are consistent with the allowable uses for low wealth supplemental funding, PRC031.
- 2) Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 3) A public school unit, that is not a LEA, and is located in a LEA that is eligible for low wealth supplemental funding shall receive a per pupil equivalent dollar per ADM of that LEA.
- 4) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19), and for costs that are a substantially different use from any expected use of budgeted funds.
- 6) Funds may not be used for expenses that have been or will be reimbursed under any federal program.



- 7) Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee's work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Eligible expenditures are those incurred from July 1 to December 31, 2021.
- 8) This PRC should not be construed to create spending restrictions beyond those contemplated by state and federal law.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – CYBERSECURITY (PRC135)**

PROGRAM REPORT CODE: 135  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-135-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(11\)](#)

TYPE: Dollars  
TERM: March 1, 2020 to December 31, 2021  
PURPOSE: (i) establish a statewide shared cybersecurity infrastructure to protect school business systems and minimize instructional disruption and (ii) for district cybersecurity monitoring and support in consultation with the School Connectivity Initiative. .  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD.  
FORMULA: 50% of the funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units.  
50% of the funds appropriated shall be allotted based on the students in poverty per the 2017 census for LEAs. Other public school units shall receive an average dollars per student in poverty.

No eligible public school unit shall receive less than \$2,000

**SPECIAL PROVISIONS:**

- 1) Funds shall be used only for the purchase of products and/or services to improve cybersecurity risk posture and response capabilities. Emphasis should be on school business systems and servers.

Examples include:

- a) Advanced end-point threat protection, with an emphasis on protecting school business systems and servers.
- b) Improved business system backups, with an emphasis on encryption and/or immutable storage.
- c) Advanced email protection with emphasis on reducing phishing.
- d) Unified threat management to detect and mitigate threats.
- e) Advanced firewall protection.
- f) Antivirus/antimalware solutions.
- g) Intrusion Detection System (IDS) / Intrusion Prevention System (IPS).
- h) Data encryption solutions.
- i) Data Loss Prevention.

- j) Risk and compliance management.
  - k) Reimbursement for above expenditures if incurred after March 1, 2020.
- 2) Public School Units shall request approval for expenditures from the School Connectivity Initiative team.
  - 2) Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
  - 3) Eligible expenditures are those incurred from March 1 to December 31, 2021.
  - 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
  - 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
    - a) Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
    - b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
  - 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
  - 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
    - a) The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
    - b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
  - 8) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND – COVID DIRECT APPROPRIATIONS (PRC136)**

PROGRAM REPORT CODE: 136  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-136-XXX  
STATUTORY REFERENCE: [SL 2020-97 Section 1.9 \(91\) and \(92\)](#)  
[SL 2020-97 Sections 1.9 \(89\)](#)  
[SL 2020-97 Sections 1.9 \(90\) and 4.16](#)

TYPE: Dollars  
TERM: July 1, 2020 to December 31, 2021  
PURPOSE: To provide select PSUs and other entities funds for necessary expenditures incurred due to the public health emergency, as stated in legislation  
ELIGIBILITY: Public school units and entities identified in the statutory reference of this policy.  
FORMULA: Funds appropriated shall be allotted as follows:

**A. Select LEAs for general COVID**

- a) \$1,000,000 Alamance Burlington Schools
- b) \$500,000 allocated based on ADM to all PSUs in the following counties  
Bertie County, Camden County, Chowan County, Perquimans County, Tyrrell County, Washington County.

Allowable uses are school nutrition services, transportation services, technology, remote instruction materials and services, personal protective equipment that meets applicable federal standards and guidelines from the Centers for Disease Control and Prevention, temperature screening tools and other goods and services necessitated by the COVID-19 pandemic. In addition, Alamance-Burlington Schools may use the funds for Alamance-Burlington Connects Initiative.

**B. Select Entity**

\$1,100,000 Communities in Schools of North Carolina, Inc.

Allowable uses

- a. Personal protective equipment for staff that meets applicable federal standards and guidelines from the Centers for Disease Control and Prevention.

- b. Assistance for students in kindergarten through twelfth grade with remote instruction, nutrition, family support, and mental health.

### **C. Select LEA for Smart School Bus Safety Pilot**

\$115,000

Legislation authorizes Mt Airy City Schools to participate in the Smart School Bus Safety pilot. Mt Airy shall notify DPI that they elect to participate in the program by October 15, 2020. If Mt Airy City Schools does not elect to participate, the Department may authorize one replacement local education agency.

Funds shall be used to establish the Smart School Bus Safety Pilot Program to transform and improve the transportation of public school students through technology in response to the COVID-19 pandemic.

#### **SPECIAL PROVISIONS:**

- 1) 2019-20 allotted ADM shall be used for LEAs and funded ADM in 2019-20 shall be used for other PSUs
- 2) Funds shall not be transferred in to or out of this allotment category.
- 3) Funds shall be used to contract with qualifying vendors to provide technology and services for school buses that meet the minimum requirements set in SL2020-97 Section 4.16 (c)
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund.
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a. Necessary expenditures incurred due to the public health emergency mean expenditures use for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b. Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a. The cost cannot be lawfully funded using a line item, allotment, or allocation within that budget; or
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

- 7) Funds may not be used for expenses that have been or will be reimbursed under any federal program.
- 8) Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee's work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 9) Eligible expenditures are those incurred from July 1 to December 31, 2021.

**Note:** *Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.*

Revised December 3, 2020

Revised March 4, 2021

**CORONAVIRUS RELIEF FUND –PERSONAL PROTECTIVE EQUIPMENT (PPE)**  
**(PRC137)**

PROGRAM REPORT CODE: 137  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-137-XXX  
STATUTORY REFERENCE: [SL 2020-97 Section 1.2 \(63\)](#)

TYPE: Dollars  
TERM: July 1, 2020 to December 31, 2021  
PURPOSE: To provide personal protective equipment (PPE) that meet applicable federal standards and guidelines from the Centers for Disease Control and Prevention. Funds may also be used to provide COVID-19 testing for public schools

ELIGIBILITY: Local education agencies, charter schools, Lab schools, regional schools & ISD.

FORMULA: Funds appropriated shall be allotted based on a weighted dollars per ADM, as follows:

PSUs operating in Phase B on September 1, 2020 3 x ADM

PSUs operating in Phase A/B on October 5, 2020 2.5 x ADM

PSUs operating in Phase A/B on October 26, 2020 2 x ADM

PSUs operating in Phase C 1 x ADM

2019-20 allotted ADM for LEAs and funded ADM for other eligible public school units

**SPECIAL PROVISIONS:**

- 1) The PSUs operating status shall be determined based on the documented decision of the PSU's governing body on or before October 15, 2020.
- 2) Funds may be used to purchase personal protective equipment, in alignment with Centers for Disease Control and Prevention and other applicable federal guidelines, including gloves, face masks, protective eyewear, face shields, protective barriers, and protective clothing (e.g. reusable or disposable gown, jacket, lab coat).  
The funds may also be used to purchase hand sanitizer, cleaning wipes, soap, and additional materials used to clean and disinfect and to upgrade HVAC systems with specialized filters and/or technology, etc. to prevent airflow that would spread COVID-19.  
Funds may also be used for COVID testing.

- 3) Funds shall not be transferred in to or out of this allotment category. Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund.
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a. Necessary expenditures incurred due to the public health emergency mean expenditures use for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b. Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a. The cost cannot be lawfully funded using a line item, allotment, or allocation within that budget; or
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 7) Funds may not be used for expenses that have been or will be reimbursed under any federal program.
- 8) Funds may be used for 100% of payroll or benefits expenses for employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For employees who are not substantially dedicated to mitigating or responding to COVID-19 public health emergency, funds may be used for a prorata share of payroll or benefits reflecting the proportion of time the employee's work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 9) Eligible expenditures are those incurred from July 1 to December 31, 2021

**Note:** *Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.*

Revised December 3, 2020

Revised March 4, 2021



**CORONAVIRUS RELIEF FUND –GAGGLE SAFETY MANAGEMENT (PRC138)**

PROGRAM REPORT CODE: 138

UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-138-XXX

STATUTORY REFERENCE: [SL 2020-97 Section 1.2\(100\)](#)

TYPE: Dollars

TERM: July 1, 2020 to June 30, 2021

PURPOSE: To provide funds to public school units for one or more Gaggle safety management products to enhance student safety while providing remote instruction in response to COVID-19.

ELIGIBILITY: Public school units including residential schools

ALLOCATION: Eligible public school units may apply to the Digital Teaching and Learning Division in the Department of Public Instruction for Gaggle's safety management licenses based on the PSU's Month 2, 2021 ADM in one or more grades.

Approved applications shall be funded based on the DPI convenience contract with Gaggle as follows:

O365 or Google Email and Drive \$2.50/ADM

GSM Microsoft Teams or Google Hangouts \$1.25/ADM

GSM Microsoft O365 or Google Drive ONLY \$1.25/ADM

Minimum cost of \$500

If the total approved requests exceed the total appropriated amounts, the approved requests shall be reduced on a pro rata basis to meet funds available.

**SPECIAL PROVISIONS:**

1. Funds shall only be used for the purchase of Gaggle monitoring subscription licenses and minimum contract costs.
2. Funds may be transferred between any of the following Coronavirus Relief Fund PRCs 121, 122 123, 124, 125, 126, 127, 128, 129, 132, 134, 135, 137 and 138. This provision expires February 9, 2021.

3. Eligible expenditures are those incurred from July 1 to June 30, 2021.
4. The licenses shall be for the period *November 1, 2020 to June 30, 2021*.
5. PSUs that currently have a contract for Gaggle safety management may not apply for current contracted licenses or services but may apply for an expansion of licenses or services.
6. Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund.
7. Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a. Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.
  - b. Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
8. In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
9. Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a. The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
10. Funds may not be used for expenses that have been or will be reimbursed under any federal program.

**Note:** *Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.*

Revised December 3, 2020

Revised March 4, 2021

**STATE COVID-19 SUPPLEMENTAL FUNDS (PRC154)**

PROGRAM REPORT CODE: 154  
UNIFORM CHART OF ACCOUNTS CODE: 1-XXXX-154-XXX  
STATUTORY REFERENCE: [Governor Cooper Executive Authority](#)

TYPE: Dollars  
TERM: March 1 – June 30, 2020  
PURPOSE: Provides supplemental funding to public schools for additional expenditures related to school nutrition, child care, remote learning and sanitation incurred due to school building closure for COVID-19  
ELIGIBILITY: Each LEA, charter school, innovative school, regional school and lab school which does not provide virtual education as its primarily instructional delivery method.  
FORMULA: All available funds are distributed to LEAs and other public schools based on one of the following  
  
Fifty-percent of the funds are distributed based on ADM multiplied by a low wealth percentage and fifty percent of the funds are distributed based on allotted ADM

**SPECIAL PROVISIONS:**

1. No ABC transfers will be allowed out of this allotment. Transfers are allowed into the allotment.
2. Funds shall only be expended for school nutrition, school and community-based child care, cleaning and sanitizing schools and buses, protective equipment, and remote learning.
3. Month 1 ADM is used for eligible public schools, that are not within a LEA.
4. Only Expenditures incurred from March 1 to June 30, 2020 are eligible. Funds shall revert at June 30, 2020. No funds prior to March 1 are reimbursable.
5. Charters are calculated using the attributes of the county in which the school is located.

**CRRSA – K-12 EMERGENCY RELIEF FUND – ESSER II (PRC 171 )**

PROGRAM REPORT CODE: 171  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-171-XXX  
CFDA #: 84.425D

TYPE: Dollars

TERM: Funds are available through September 30, 2023

PURPOSE: The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

ELIGIBILITY: All LEAs, charter, lab, regional and innovative schools are eligible to receive funds under the Elementary and Secondary School Emergency Relief Fund. Units that seek funds must complete and submit to NCDPI an application and budget provided by NCDPI and the State Board of Education.

FORMULA: Allocations to eligible units are made in proportion to the amount of funds such units received under Title I, Part A in the most recent fiscal year.

**SPECIAL PROVISION:**

- 1) No less than 90% of the total K-12 Emergency Relief Fund provided to North Carolina shall be allocated as award as subawards to eligible units.
- 2) The State Board of Education may reserve up to 10% of the total Supplemental K-12 Emergency Relief Fund.
  - a) The State Board of Education may not reserve more than 1/2 of 1 percent of the Supplemental K-12 Emergency Relief Fund for administrative costs undertaken by the State Board of Education and the Department of Public Instruction.
  - b) Any other sums from the Supplemental K-12 Emergency Relief Fund reserved by the State Board of Education shall be used to address emergency needs as determined by the State Board of Education to address issues responding to coronavirus, either through the use of additional grants or through contracts.
- 3) Units may use program funds in accordance with federal law for:
  - a) Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family

Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.

- b) Coordination of preparedness and response efforts of public school units with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.
- c) Providing principals and other school leaders with resources to address the needs of their individual schools.
- d) 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, including how outreach and service delivery will meet the needs of those students.
- e) Develop and implementing procedures and systems to improve preparedness and response efforts.
- f) Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
- g) Purchasing sanitation and cleaning supplies of school facilities.
- h) Planning for, coordinating and implementing activities during long term closures, including providing meals to eligible students, technology for online learning to all students, guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
- i) Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors (including low-income and disabled students), which may include assistive technology or adaptive equipment.
- j) Providing mental health services and supports.
- k) Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months, and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- l) 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, of the local educational agency, including by—
  - (A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.
  - (B) Implementing evidence-based activities to meet the comprehensive needs of students.
  - (C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
  - (D) Tracking student attendance and improving student engagement in distance education.

- m) 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.
  - n) 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.
  - a) Other activities deemed necessary to maintain the operation and of and continuity of services in public school unit, and continuing to employ existing staff of the public school unit.
- 2) Any funds that have not been approved to be allotted within 1 year of receiving the funds from the Federal government, must be returned to the Federal government for reallocation to other States.
  - 3) Units that receive funds are required to continue to pay their employees and contractors to the greatest extent practicable during the period of disruptions or closures related to coronavirus.
  - 4) When developing budgets related to awards, units that receive funds are strongly encouraged to consider programs addressing learning loss of students and student support services.

**CRRSA – ESSER II – PUBLIC SCHOOL UNIT SUPPLEMENTAL FUNDING (PRC 172)**

PROGRAM REPORT CODE: 172  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-172-XXX  
CFDA #: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2023  
PURPOSE: To provide supplemental funds to public school units receiving ESSER II (PRC171) funds. These funds are intended to assist eligible public school units during the novel coronavirus pandemic.  
ELIGIBILITY: All LEAs, charter, lab, regional and innovative schools.  
FORMULA: For PSUs that did not receive Title I, Part A funds in 2020-21, an allocation of \$180 per 2020-21 funded ADM.  
For PSUs that received Title I, Part A in 2020-21, an allocation of \$180 per 2020-21 funded ADM, less the 2021 planning allotment in PRC171.  
Any PSUs with a PRC 171 planning allotment greater than \$180 per 2020-21 funded ADM shall not receive additional funding nor a reduction.

**SPECIAL PROVISION:**

- 1) Funds shall not be transferred in to or out of this allotment category.
- 2) The funding source for the allotment is the State Board of Education reserve from the CRRSA Education Stabilization Fund – ESSER II.
- 3) Units may use program funds for:
  - a. Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.
  - b. Coordination of preparedness and response efforts of LEAs or charter schools with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.
  - c. Providing principals and other school leaders with resources to address the needs of their individual schools.
  - d. 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, including how outreach and service delivery will meet the needs of those students.

- e. Developing and implementing procedures and systems to improve preparedness and response efforts.
- f. Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
- g. Purchasing sanitation and cleaning supplies for LEA or charter school facilities.
- h. Planning for and coordinating long term closures, including for how to provide meals to eligible students, provide technology for online learning to all students, provide guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
- i. Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors (including low-income and disabled students), which may include assistive technology or adaptive equipment.
- j. Providing mental health services and supports.
- k. Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months, and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- l. 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, of the local educational agency, including by—
  - i. Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.
  - ii. Implementing evidence-based activities to meet the comprehensive needs of students.
  - iii. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
  - iv. Tracking student attendance and improving student engagement in distance education.
- m. 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.
- n. 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.



- o. Other activities deemed necessary to maintain the operation and of and continuity of services in public school unit, and continuing to employ existing staff of the public school unit.
- 4) No adjustments shall be made for average daily membership in subsequent school years.
- 5) Any public school unit without an approved application by November 15, 2021 will forfeit its allotment under this PRC. Any unallotted funds as of November 30, 2021 will be reallocated through ESSER II (PRC 171) to public school units with approved applications.

Approved April 8, 2021

**CRRSA – ESSER II – SUPPLEMENTAL CONTRACTED INSTRUCTIONAL SUPPORT FUNDING (PRC 173)**

PROGRAM REPORT CODE: 173  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-173-XXX  
CFDA #: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2023  
PURPOSE: To provide supplemental funds for contracted services for school health support personnel to provide additional physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.  
ELIGIBILITY: All LEAs, charter, lab, regional and innovative schools.  
FORMULA: Funds shall be allocated in the same basis as the instructional support allotment. Charter, ISD and Lab schools shall receive a per pupil share.

**SPECIAL PROVISION:**

- 1) The term “school health support personnel” shall refer to school counselors, school nurses, school psychologists, and school social workers.
- 2) Funds shall not be transferred into or out of this allotment category.
- 3) Funds shall be used to contract with fully and/or provisionally licensed specialized instructional support personnel to provide physical and mental health supports to students.
- 4) Any public school unit without an approved application as of November 15, 2021 will forfeit its allotment under this PRC. Any unallotted funds as of November 30, 2021 will be reallocated to public school units with approved applications through ESSER II (PRC 171).

Approved April 8, 2021

**CRRSA – ESSER II – EXTENDED LEARNING AND INTEGRATED STUDENT SUPPORT GRANT (ELISS) (PRC 175)**

PROGRAM REPORT CODE: 175  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-175-XXX  
CFDA #: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2023  
PURPOSE: Grant to fund new or existing eligible programs that provide high-quality, independently validated extended learning and integrated student support service programs for at-risk students whose learning has been negatively affected by COVID-19 impacts  
ELIGIBILITY: Grants shall be used to award funds for new or existing eligible programs for at-risk students operated by (1) nonprofit corporations and (2) nonprofit corporations working in collaboration with local school administrative units.  
FORMULA: Grant participants are eligible to receive grants in an amount of up to five hundred thousand dollars (\$500,000) each year. Nonprofit corporations may apply for funds through the Federal Programs Monitoring and Support Division.

All grant awards must be approved by the State Board of Education.

**SPECIAL PROVISION:**

- 1) The programs funded shall raise standards for student academic outcomes by focusing on the following:
  - a. Use of an evidence-based model with a proven track-record of success.
  - b. Inclusion of rigorous, quantitative performance measures to confirm effectiveness of the programs.
  - c. Deployment of multiple tiered supports in schools to address to address student barriers to achievement, such as strategies to improve chronic absenteeism, antisocial behaviors, academic growth, and enhancement of parent and family engagement.
  - d. Alignment with State performance measures, student academic goals, and the North Carolina Standard Course of Study.

- e. Prioritization in programs to integrate clear academic content, in particular, science technology, engineering, and mathematics (STEM) learning opportunities or reading development and proficiency instruction.
  - f. Minimization of student class size when providing instruction or instructional supports and interventions.
  - g. Expansion of student access to high-quality learning activities and academic supports that strengthen student engagement and leverage community-based resources, which may include organizations that provide mentoring services and private-sector employer involvement.
  - h. Utilization of digital content to expand learning time, when appropriate.
- 2) Programs should focus on serving:
- a. At-risk students not performing at grade level as demonstrated by statewide assessments or not on track to meet year-end expectations, as demonstrated by existing indicators, including teacher identification;
  - b. Students at risk of dropout; and
  - c. Students at risk of school displacement due to suspension or expulsion as a result of antisocial behaviors.
- 3) Grant participants must provide certification to the Department of Public Instruction that the grants received under the program shall be matched on the basis of three dollars (\$3.00) in grant funds for every one dollar (\$1.00) in nongrant funds. Matching cannot include State funds. Matching funds may include in-kind contributions for up to fifty percent (50%) of the required match.
- 4) Priority consideration shall be given to application demonstrating models that focus services and programs in schools that are identified as low-performing, as well as to a nonprofit corporation working in partnership with a local school administrative unit resulting matching utilizing federal funds under Title I, Part A (PRC 050) or Title IV of the Higher Education Act of 1965, as amended, and other federal or local funds.
- 5) Grant recipients shall report to the Department of Public Instruction for the year in which grant funds were expended on the progress of the program, including alignment with State academic standards, data collection for reporting student progress, the source and amount of matching funds, and other measures. Grant recipient must also submit a final report on key performance data, including statewide test results, attendance rates, graduation rates and promotion rates, and financial sustainability of the program.
- 6) Grant funds may not be used to supplant extended learning and integrated student support programs funded from other state or federal sources.

Approved April 8, 2021

**CRRSA -ESSER II— COMPENTENCY-BASED ASSESSMENT (PRC 178)**

PROGRAM REPORT CODE: 178  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-178-XXX  
CFDA #: 84.425D

TYPE: Dollars  
TERM: Funds are available through September 30, 2023  
PURPOSE: Provide funds for a single competency-based assessment (CBE) per grade and subject for students in grades kindergarten through eight that may be taken at the beginning of the program and at the conclusion of the program.  
ELIGIBILITY: Local education agencies  
FORMULA: Funds shall be allotted based on 2020-21 allotted K-8 ADM for LEAs

**SPECIAL PROVISIONS:**

- 5) Funding is provided for licenses for the State approved competency based assessment tool, I-Ready. LEAs may only use an alternative CBE with approval from the Department of Public Instruction, Office of Learning Recovery.
- 6) Funds shall not be transferred into or out of this allotment category.
- 7) Funding source from the State reserve of the CSSR Act Education Stabilization Fund - K-12 Emergency Relief Fund to meet the requirements of SL2021-3 Section 1.7.
- 8) Any public school unit without an approved application as of August 13, 2021 will forfeit its allotment under this PRC.

Approved April 19, 2021

**ARP – ESSER III – K-12 EMERGENCY RELIEF FUND (PRC 181)**

PROGRAM REPORT CODE: PRC 181

UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-181-XXX

CFDA #: 84.425D

TYPE: Dollars

TERM: Funds are available through September 30, 2024

PURPOSE: The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 2001 of the American Rescue Plan Act (ARPA) of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

ELIGIBILITY: Public school units including LEAs, charter, lab, regional and innovative schools are eligible to receive funds under the Elementary and Secondary School Emergency Relief Fund. Units that seek funds must complete and submit to NCDPI an application and budget provided by NCDPI and the State Board of Education.

FORMULA: Allocations to eligible units are made in proportion to the amount of funds such units received under Title I, Part A in the most recent fiscal year.

**SPECIAL PROVISION:**

- 4) No less than 90% of the total K-12 Emergency Relief Fund provided to North Carolina shall be allocated as award as subawards to eligible units.
- 5) Units must reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, 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 coronavirus on disadvantaged students.
- 6) Units may use program funds in accordance with federal law for:
  - a) Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.
  - b) Coordination of preparedness and response efforts of public school units with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.

- c) Providing principals and other school leaders with resources to address the needs of their individual schools.
- d) 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, including how outreach and service delivery will meet the needs of those students.
- e) Develop and implementing procedures and systems to improve preparedness and response efforts.
- f) Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
- g) Purchasing sanitation and cleaning supplies of school district facilities, including building operated by such agency.
- h) Planning for, coordinating and implementing activities during long term closures, including providing meals to eligible students, technology for online learning to all students, guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
- i) Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors (including low-income and disabled students), which may include assistive technology or adaptive equipment.
- j) Providing mental health services and supports.
- k) Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months, and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- l) 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, of the local educational agency, including by—
  - (A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.
  - (B) Implementing evidence-based activities to meet the comprehensive needs of students.
  - (C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
  - (D) Tracking student attendance and improving student engagement in distance education.

- m) 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.
  - n) 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.
  - o) Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.
  - a) Other activities deemed necessary to maintain the operation and of and continuity of services in public school unit, and continuing to employ existing staff of the public school unit.
- 7) Any funds that have not been approved to be allotted within 1 year of receiving the funds from the Federal government, must be returned to the Federal government for reallocation to other States.
- 8) Units that receive funds are required to continue to pay their employees and contractors to the greatest extent practicable during the period of disruptions or closures related to coronavirus.
- 9) A public school unit receiving funds must develop and make publicly available on the unit's website, not later than 30 days after receiving the funds, a plan for the safe return to in-person instruction and continuity of services.
- 10) PSU Maintenance of Equity for High-Poverty Schools – As a condition of receiving ESSER III funds, a public school unit shall not, in fiscal years 2022 or 2023:
- a) Reduce per-pupil funding (from combined State and local funding) for any high-poverty schools served by the PSU by an amount that exceeds the total reduction in funding for the PSU (from combined State and local funding) for all schools served by the unit in such fiscal year, divided by the number of children enrolled in all schools served by the unit in such fiscal year; or
  - b) Reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds the total reduction in full-time equivalent staff in all schools served by such unit divided by the number of children enrolled in all schools served by the unit in such fiscal year.

A “high-poverty school” is a school that is in the highest quartile of schools served by a PSU based on the percentage of economically disadvantaged students served, as determined by the State. In making a determination regarding the definition of economically disadvantaged students for the purposes of identifying a high-poverty school, the State must use a measure of poverty established by the Secretary of Education and apply such measure consistently to all schools in the State.



- c) PSU Maintenance of Equity for High-Poverty Schools requirements shall not apply to school districts with less than 1,000 students; charter schools, regional schools, lab schools, or innovative schools; or a public school unit that demonstrates an exceptional or uncontrollable circumstances, such as unpredictable changes in student enrollment or precipitous decline in financial resources, as determined by the US Secretary of Education.
- 11) The State Board of Education may reserve up to 10% of the total Supplemental K-12 Emergency Relief Fund.
- a) The State Board of Education may not reserve more than 1/2 of 1 percent of the Supplemental K-12 Emergency Relief Fund for administrative costs undertaken by the State Board of Education and the Department of Public Instruction.
  - b) The State Board of Education must reserve not less than 5% of the State's ESSER III award to carry out, directly or through grants or contracts, activities to address learning loss by supporting the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus pandemic on disadvantaged students.
  - c) The State Board of Education must reserve not less than 1% of the State's ESSER III award to carry out, directly or through grants or contracts, the implementation of evidence-based comprehensive afterschool programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus pandemic on disadvantaged students.
  - d) The State Board of Education must reserve not less than 1% of the State's ESSER III award to carry out, directly or through grants or contracts the implementation of evidence-based summer programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus pandemic on disadvantaged students.

Approved April 8, 2021