

CORONAVIRUS RELIEF FUND - SCHOOL NUTRITION

PROGRAM REPORT CODE:

UNIFORM CHART OF ACCOUNTS CODE: XXXX-XXX-XXX

STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(6\)](#)

TYPE: Dollars

TERM: March 16, 2020 to June 30, 2020

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 not be used for payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 5) Eligible expenditures are those incurred from March 16 to the end of the 2019-20 school year.
- 6) 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.