

CORONAVIRUS RELIEF FUND –NONDIGITAL RESOURCES

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

TYPE: Dollars
TERM: July 1, 2020 to December 30, 2020
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 shall not be transferred in to or out of this allotment category.
- 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 not be used for expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 7) Eligible expenditures are those incurred from July 1 to December 30, 2020.