

| COVID-19 RELIEF ALLOWABLE USES | | | | |
|---|--------------------------|---|-----------------------|--|
| Allowable Use | Learning Loss Mitigation | ESSER | In Person Instruction | Expanded Learning Opportunities |
| LEGEND | | | | |
| Language pulled from code for the grant | X | X | X | X |
| Code implies expenditure is allowable | X | X | X | X |
| OVERARCHING PURPOSE | | | | |
| Allowable uses below must meet the overarching purpose of each grant | Mitigate learning loss | To prevent, prepare for & respond to COVID-19 | In-Person Instruction | At least 85% for 7 supplemental instruction & support (I&S) strategies |
| ESSER | | | | |
| ESSER I & II funds may be used for any activities authorized by ESEA as amended by ESSA, IDEA, the Adult Education & Literacy Act, the Perkins CTE Act, or the McKinney Vento Homeless Assistance Act | | X | | |
| ESSER III may NOT be used for McKinney Vento Act as there is a separate appropriation to address the needs of homeless students | | ESSER III: NOT McKinney Vento | | |
| IN PERSON INSTRUCTION | | | | |
| In person instruction grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction | | | X | |
| LEAs shall use at least 85% of the Expanded Learning Opportunities grant to provide any of 7 in-person supplemental instruction & support strategies | | | | X |
| Providing principals and other school leaders with the resources necessary to address school needs. | | X | | |
| Providing principals and other school leaders with the resources necessary to address school needs. | | Not included in ESSER III | | |
| Community learning hubs | | X | X | X I&S #4 |
| DISTANCE LEARNING | | | | |
| LEAs may expend up to 15% of the ELO grant to increase or improve services for pupils participating in distance learning or to support activities intended to prepare an LEA for in-person instruction. | | | | limited to 15% |
| Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning | | X | | |
| Address learning loss by tracking student attendance and improving student engagement in distance education. | | X | | X |
| TECHNOLOGY | | | | |
| Purchasing educational technology (including hardware, software, and connectivity) | X | X | X | X |
| PLANNING & COORDINATION | | | | |
| Coordination and preparedness of response with public health | X | X | X | |
| Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies | | X | | |
| Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the [CDC] for the reopening and operation of school facilities. | | X | | |

| COVID-19 RELIEF ALLOWABLE USES | | | | |
|---|--------------------------|-------|-----------------------|---------------------------------|
| Allowable Use | Learning Loss Mitigation | ESSER | In Person Instruction | Expanded Learning Opportunities |
| LEARNING LOSS | | | | |
| Funds shall be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures | X | X | X | X |
| Address learning loss by administering and using high-quality assessments that are valid and reliable | X | X | X | X I&S #6 |
| Address learning loss by implementing evidence-based activities to meet the comprehensive needs of students | X | X | X | X |
| Address learning loss by providing information and assistance to parents and families on how they can effectively support students | X | X | X | X |
| Address learning loss or accelerating progress to close learning gaps through learning supports before the start of the school year and into the school year. | X | X | X | X I&S #2 |
| Must reserve at least 20% of ESSER III grant to address learning loss | | X | | |
| Supports for credit deficient pupils to complete graduation or grade promotion requirements and to increase or improve pupils' college eligibility | X | X | X | X I&S #5 |
| Extending instructional school year or take any other action that increases the amount of instructional time/services provided based on student's learning needs. | X | X | X | X I&S #1 |
| Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of vulnerable student groups | X | X | X | X |
| Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning. | X | X | X | X |
| OTHER SUPPORTS | | | | |
| Provides integrated supports to address learning barriers and training to teachers and parents, access to school meals, or socio-emotional programs. | X | X | X | X I&S #3 |
| Activities to address unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless and foster youth | X | X | X | X |
| Providing mental health services and supports. | X | X | X | X |

| COVID-19 RELIEF ALLOWABLE USES | | | | |
|--|--------------------------|-----------------------|-----------------------|---------------------------------|
| Allowable Use | Learning Loss Mitigation | ESSER | In Person Instruction | Expanded Learning Opportunities |
| STAFF | | | | |
| Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff | X | X | | X |
| Salaries for staff providing In-Person Instruction or services | X | X | X | X |
| LEAs shall use at least 10% of the ELO grant to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. Intent is that LEAs prioritize rehiring paraprofessionals subject to layoff or release after the expiration on June 30, 2021 of the protections included for classified employees for the 2020-21 school year. The amounts required under this section count towards the 85% requirement | | | | X |
| Educator training in accelerated learning strategies and addressing learning gaps | X | X | X | X I&S #2 |
| Training for school staff on trauma informed practices | X | X | X | X I&S #2 & #7 |
| Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases | X | X | X | |
| OPERATIONS & FACILITIES | | | | |
| Purchasing supplies to sanitize and clean facilities | X | X | X | |
| COVID-19 testing | X | X | X | |
| Addressing health and safety concerns, including, but not limited to, purchasing public health testing, personal protective equipment, supplies to sanitize and clean the facilities and school buses of a local educational agency, and for other related needs. | X | X | X | |
| 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. | | X CDE pre-approval | X | |
| 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. | | X CDE pre-approval | X | |

COVID-19 Accounting & Timeline

| Resource | Program Name | Fiscal Yr Funding | FROM | | SPENDING PERIOD THROUGH | | | | | |
|----------|--------------|----------------------|----------------------|---------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | 2019-20 13-Mar-20 | 2020-21 | 2020-21 31-May-21 | 2020-21 30-Jun-21 | 2022-23 31-Aug-22 | 2022-23 30-Sep-22 | 2023-24 9/30/2023 | 2024-25 9/30/2024 |
| 7388 | COVID-19 | Prop 98 | | | | | | | | |
| 3215 | LLM | GEER | | | | | | | | |
| 3220 | LLM | CRF | | | | | | | | |
| 7420 | LLM | Prop 98 | | | | | | | | |
| 3210 | ESSER I | CARES | | | | | | | | |
| 3212 | ESSER II | CRSAA | | | | | | | | |
| 3213? | ESSER III | ARP | | | | | | | | |
| 7422 | IPI | Prop 98 | | | | | | | | |
| 7425 | ELO | Prop 98 | | | | | | | | |
| 7426 | ELO paras | Prop 98 | | | | | | | | |

| Program | SB98 Learning Loss Mitigation | | | SB117 | Elementary & Secondary School Emergency Relief | | | AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO) | | |
|-------------------|-------------------------------|---------|---------|----------|---|----------|-----------|--|---------|-----------|
| Program Acronym | LLM | LLM | LLM | COVID-19 | ESSER I | ESSER II | ESSER III | IPI | ELO | ELO paras |
| Source | Federal | Federal | State | State | Federal | Federal | Federal | State | State | State |
| Funding | GEER | CRF | Prop 98 | Prop 98 | CARES | CRSAA | ARP | Prop 98 | Prop 98 | Prop 98 |
| Spending deadline | Sep-22 | May-21 | Jun-21 | n/a | Sep-22 | Sep-23 | Sep-24 | Aug-22 | Aug-22 | Aug-22 |
| Resource | 3215 | 3220 | 7420 | 7388 | 3210 | 3212 | 3213 | 7422 | 7425 | 7426 |

| Budget Approved | Resource | Program | Award | Summer School | After School | Tutoring | ISP | Certificated Instruction | Technology | Clerical Technical Staff | Instructional Aides | Classified Support | Contracted Services | Benefits | PPE | Distance Learning/Planning | HVAC/Filtration | Windows/Ventilation | Professional Development | Instructional Supplies | Building Repair/Improvement | Indirect Costs (ICR) | TOTAL | Spend by | |
|-----------------|----------|---------------|-------|---------------|--------------|----------|-----|--------------------------|------------|--------------------------|---------------------|--------------------|---------------------|----------|--------|----------------------------|-----------------|---------------------|--------------------------|------------------------|-----------------------------|----------------------|-----------|----------|--------|
| | 3215 | GEER - LLM | - | - | - | - | - | - | - | - | - | - | - | - | 24,841 | - | - | - | - | - | - | - | 24,841 | Sep-22 | |
| | 3220 | CRF - LLM | - | - | - | 19,930 | - | - | - | - | - | - | 45,736 | 59,339 | 5,102 | 82,322 | - | - | - | - | - | - | 212,429 | May-21 | |
| | 7420 | State - LLM | - | - | - | 10,647 | - | - | 1,370 | - | - | - | 16,515 | 6,055 | 8,810 | - | - | - | - | - | - | - | 43,397 | Jun-21 | |
| | 7388 | SB117 | - | - | - | - | - | - | - | - | - | - | - | - | 6,709 | - | - | - | - | - | - | 385 | 7,094 | n/a | |
| | 3210 | ESSER I | - | 46,100 | - | - | - | - | - | - | - | - | - | 10,131 | - | - | - | - | 6,955 | - | - | - | 3,860 | 67,046 | Sep-22 |
| | 3212 | ESSER II | - | - | - | - | - | 40,566 | 39,320 | - | - | - | - | 8,697 | 120 | - | - | 100,000 | - | 65,000 | - | 12,484 | 266,187 | Sep-23 | |
| | 3213 | ESSER III | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 | |
| | 3214 | ESSER III LLM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 | |
| | 7422 | IPI | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52,857 | - | - | - | 105,000 | 9,645 | 167,502 | Aug-22 | |
| | 7425 | ELO | - | - | - | - | - | 73,336 | - | - | 52,719 | 94,235 | - | 108,792 | - | - | - | - | 4,450 | - | - | - | 333,532 | Aug-22 | |
| | 7426 | ELO - Para | - | - | - | - | - | - | 2,716 | - | 24,076 | - | - | 8,489 | - | - | - | - | - | - | - | - | 35,281 | Aug-22 | |
| | TOTAL | | - | 46,100 | - | 30,577 | - | 113,902 | 43,406 | - | 76,795 | 94,235 | 62,251 | 201,503 | 45,582 | 82,322 | 52,857 | 100,000 | 11,405 | 65,000 | 105,000 | 26,374 | 1,157,309 | | |

Proposed Allocation of Covid-19 related awards
ACTUAL COSTS 2019-20

| Budget Approved | Resource | Program | Award | Summer School | After School | Tutoring | ISP | Certificated Instruction | Technology | Clerical Technical Staff | Instructional Aides | Classified Support | Contracted Services | Benefits | PPE | Distance Learning/Planning | HVAC/Filtration | Windows/Ventilation | Professional Development | Instructional Supplies | Building Repair/Improvement | Indirect Costs (ICR) | TOTAL | Spend by | |
|-----------------|----------|---------------|---------|---------------|--------------|----------|-----|--------------------------|------------|--------------------------|---------------------|--------------------|---------------------|----------|-------|----------------------------|-----------------|---------------------|--------------------------|------------------------|-----------------------------|----------------------|-------|----------|--------|
| | 3215 | GEER - LLM | 24,841 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-22 |
| | 3220 | CRF - LLM | 212,429 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | May-21 |
| | 7420 | State - LLM | 43,397 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Jun-21 |
| | 7388 | SB117 | 7,094 | - | - | - | - | - | - | - | - | - | - | - | 2,542 | - | - | - | - | - | - | 133 | 2,675 | n/a | |
| | 3210 | ESSER I | 67,046 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-22 |
| | 3212 | ESSER II | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-23 |
| | 3213 | ESSER III | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 |
| | 3214 | ESSER III LLM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 |
| | 7422 | IPI | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Aug-22 |
| | 7425 | ELO | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Aug-22 |
| | 7426 | ELO - Para | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Aug-22 |
| | TOTAL | | 354,807 | - | - | - | - | - | - | - | - | - | - | - | 2,542 | - | - | - | - | - | - | 133 | 2,675 | | |

Proposed Allocation of Covid-19 related awards

BUDGET PROPOSAL 2020-21

| Budget Approved | Resource | Program | Award | Summer School | After School | Tutoring | ISP | Certificated Instruction | Technology | Clerical Technical Staff | Instructional Aides | Classified Support | Contracted Services | Benefits | PPE | Distance Learning/Planning | HVAC/Filtration | Windows/Ventilation | Professional Development | Instructional Supplies | Building Repair/Improvement | Indirect Costs (ICR) | TOTAL | Spend by | |
|-----------------|--------------|---------------|------------------|---------------|--------------|---------------|----------|--------------------------|--------------|--------------------------|---------------------|--------------------|---------------------|---------------|---------------|----------------------------|-----------------|---------------------|--------------------------|------------------------|-----------------------------|----------------------|----------------|----------|--------|
| | 3215 | GEER - LLM | 24,841 | - | - | - | - | - | - | - | - | - | - | - | 24,841 | - | - | - | - | - | - | - | 24,841 | Sep-22 | |
| | 3220 | CRF - LLM | 212,429 | - | - | 19,930 | - | - | - | - | - | - | 45,736 | 59,339 | 5,102 | 82,322 | - | - | - | - | - | - | 212,429 | May-21 | |
| | 7420 | State - LLM | 43,397 | - | - | 10,647 | - | - | 1,370 | - | - | - | 16,515 | 6,055 | 8,810 | - | - | - | - | - | - | - | 43,397 | Jun-21 | |
| | 7388 | SB117 | 4,419 | - | - | - | - | - | - | - | - | - | - | - | 4,167 | - | - | - | - | - | - | - | 252 | 4,419 | n/a |
| | 3210 | ESSER I | 67,046 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-22 | |
| | 3212 | ESSER II | 266,187 | - | - | - | - | 40,566 | - | - | - | - | - | 8,697 | 120 | - | - | - | - | - | - | - | - | 49,383 | Sep-23 |
| | 3213 | ESSER III | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 | |
| | 3214 | ESSER III LLM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 | |
| | 7422 | IPI | 167,502 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Aug-22 | |
| | 7425 | ELO | 333,532 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Aug-22 | |
| | 7426 | ELO - Para | 35,281 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Aug-22 | |
| | TOTAL | | 1,154,634 | - | - | 30,577 | - | 40,566 | 1,370 | - | - | - | 62,251 | 74,091 | 43,040 | 82,322 | - | - | - | - | - | 252 | 334,469 | | |

Proposed Allocation of Covid-19 related awards

BUDGET PROPOSAL 2021-22

| Budget Approved | Resource | Program | Award | Summer School | After School | Tutoring | ISP | Certificated Instruction | Technology | Clerical Technical Staff | Instructional Aides | Classified Support | Contracted Services | Benefits | PPE | Distance Learning/Planning | HVAC/Filtration | Windows/Ventilation | Professional Development | Instructional Supplies | Building Repair/Improvement | Indirect Costs (ICR) | TOTAL | Spend by | |
|-----------------|--------------|---------------|----------------|---------------|--------------|----------|----------|--------------------------|---------------|--------------------------|---------------------|--------------------|---------------------|----------------|----------|----------------------------|-----------------|---------------------|--------------------------|------------------------|-----------------------------|----------------------|----------------|----------|--------|
| | 3215 | GEER - LLM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-22 | |
| | 3220 | CRF - LLM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | May-21 | |
| | 7420 | State - LLM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Jun-21 | |
| | 7388 | SB117 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | n/a | |
| | 3210 | ESSER I | 67,046 | 46,100 | - | - | - | - | - | - | - | - | - | 10,131 | - | - | - | - | 6,955 | - | - | 3,860 | 67,046 | Sep-22 | |
| | 3212 | ESSER II | 216,804 | - | - | - | - | - | 39,320 | - | - | - | - | - | - | - | - | 100,000 | - | 65,000 | - | 12,484 | 216,804 | Sep-23 | |
| | 3213 | ESSER III | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 | |
| | 3214 | ESSER III LLM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Sep-24 | |
| | 7422 | IPI | 167,502 | - | - | - | - | - | - | - | - | - | - | - | - | - | 52,857 | - | - | - | 105,000 | 9,645 | 167,502 | Aug-22 | |
| | 7425 | ELO | 333,532 | - | - | - | - | 73,336 | - | - | 52,719 | 94,235 | - | 108,792 | - | - | - | - | 4,450 | - | - | - | - | 333,532 | Aug-22 |
| | 7426 | ELO - Para | 35,281 | - | - | - | - | - | 2,716 | - | 24,076 | - | - | 8,489 | - | - | - | - | - | - | - | - | - | 35,281 | Aug-22 |
| | TOTAL | | 820,165 | 46,100 | - | - | - | 73,336 | 42,036 | - | 76,795 | 94,235 | - | 127,412 | - | - | 52,857 | 100,000 | 11,405 | 65,000 | 105,000 | 25,989 | 820,165 | | |

