



Consolidated Guidance Document

Federal Grant Funding to School Districts Related to the COVID-19 Pandemic

Last updated 6/16/2021

CARES ESSER I

CFDA 84.425D

The Coronavirus Aid, Relief, and Economic Security Act (CARES) - State School Emergency Relief Fund is a Federal distribution for school emergency relief passed through the OPI. All funding provided for from the CARES Act

“May only be used to prevent, prepare for, and respond to coronavirus.”

- Eligible expenditures may be retro-actively coded back to March 13, 2020.
- Funds must be expended by September 30th, 2022.
- Application and Amendments for these funds will be available to school districts through the E-Grants System of the OPI.
- Further guidance may be found on the OPI website [ESSER I](#)

CARES - State School Emergency Relief Fund (7650)

Revenue code:

Miscellaneous Programs Fund 15
7650 CARES - State School Emergency Relief Fund

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15
765 CARES - State School Emergency Relief Fund



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CARES Coronavirus Relief Fund (CRF)

CFDA 21.019

The Coronavirus Aid, Relief, and Economic Security Act (CARES) - Coronavirus Relief Fund (CRF) is a Federal distribution for coronavirus emergency relief passed through the Montana State Governor's Office. All funding provided for from the CARES Act

"May only be used to prevent, prepare for, and respond to coronavirus."

- Grant Period March 1, 2020 – December 30, 2020
- Application & Direct payment from the Governor's Office
- Unused funds returned to the State of MT by January 15, 2021

CARES - Governor's CRF Per-ANB (7700)

Financial Assistance distributed from the Montana State Governor's Office in support of school funding for pandemic-related impacts and are determined on a per-ANB basis

Revenue code:

Miscellaneous Programs Fund 15
7700 CARES Governor's CRF Per-ANB

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15
770 CARES Governor's CRF Per-ANB

CARES - Governor's CRF Transportation (7710)

Financial assistance distributed from the Montana State Governor's Office in support of school funding for additional pupil transportation expenses.

Revenue code:

Transportation Fund 10
7710 CARES Governor's CRF Transportation

Expenditure PROGRAM code:

Transportation Fund 10
771 CARES Governor's CRF Transportation

CARES - Governor's CRF Technology (7720)

Financial assistance distributed from the Montana State Governor's Office in support of school funding for technology. This assistance may be expended for acquiring computers and similar digital devices.

- Grant Period After March 27, 2020 – December 30, 2020

Revenue code:

Miscellaneous Programs Fund 15
7720 CARES Governor's CRF Technology

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15
772 CARES Governor's CRF Technology

CARES - DPHHS/Governor's CRF Food Security (7730)

Financial Assistance distributed from the State of Montana Governor's Office through the Montana Department of Health and Human Services (DPHHS) in support of nutrition grants.

Revenue code:

Miscellaneous Programs Fund 15
7730 CARES Governor's CRF Food Security Fund

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15
773 CARES Governor's CRF Food Security Fund



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CRRSA ESSER II

CFDA 84.425D

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020 is a Federal distribution for school emergency relief passed through the OPI.

“May only be used to prevent, prepare for, and respond to coronavirus.”

- Eligible expenditures may be retro-actively coded back to March 13, 2020.
- Funds must be obligated by September 30th, 2023.
- The application for these funds will be available to public school districts through the E-Grants System.
- Further guidance may be found on the OPI website [ESSER II](#)
- HB 630 (2021) appropriates the CRRSA – ESSER II funds through separate mechanisms, expenditure program codes have been established for TFS reporting purposes:

CRRSA-State School Emergency Relief Fund (7750)

Revenue code:

Miscellaneous Programs Fund 15

7750 CRRSA-State School Emergency Relief Fund

Expenditure code:

Program Codes

775 CRRSA – State School Emergency Relief Fund – Basic

Federal distribution based on Title I funding as directed by the federal government.

776 CRRSA – State School Emergency Relief Fund – Supplemental

Supplementary allocation based on a per quality educator basis.

777 CRRSA – State School Emergency Relief Fund -Special Needs

Allocations consistent with the allowable cost payment for special education funding.

778 CRRSA – State School Emergency Relief Fund -Targeted Support

Grants may be made at the discretion of the OPI to school districts with significant challenges related to learning loss or fluctuations in enrollment. Grants may only be awarded after a district has expended all other federal funds allocated to it for responding to the COVID-19 pandemic.

A district may use these funds to provide support to a special education cooperative of which it is a member.



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ARP ESSER III

CFDA 84.425U

The American Rescue Plan Act (ARP) of 2021, Public Law 117-2, enacted January 3, 2021. (ESSER III) is a Federal distribution for school emergency relief passed through the OPI.

“May only be used to prevent, prepare for, and respond to coronavirus.”

- Funds must be obligated by September 30th, 2024.
 - The application for these funds will be available to public school districts through the E-Grants System.
 - 20% of the local distribution must be spent to address learning loss by supporting the implementation of evidenced based interventions, such as summer learning, extended day, or extended school year programs. The state and local districts must also ensure such interventions respond to students’ academic, social and emotional needs and address the disproportionate impact of the coronavirus on economically disadvantaged students; students from major racial or ethnic groups; children with disabilities; English learners; homeless; in foster care; and students with a parent in the armed forces.
 - Further guidance may be found on the OPI website [ESSER III](#)
- HB 632 (2021) appropriates the ARP – ESSER III funds through separate mechanisms, expenditure program codes have been established for TFS reporting purposes:

ARP - State School Emergency Relief Fund (7850)

Revenue code:

Miscellaneous Programs Fund 15
7850 ARP-State School Emergency Relief Fund

Expenditure code:

Program Codes

785 ARP – State School Emergency Relief Fund – Basic

A federal distribution based on Title I funding as directed by the federal government.

786 ARP – State School Emergency Relief Fund - Supplemental

Supplementary allocation is based on a per quality educator basis.

787 ARP – State School Emergency Relief Fund – Learning Loss

20% of all district grant funding received under revenue source 7850 is required by ARP to be expended for this purpose of addressing learning loss as described here:

Allocation addressing learning loss among students by administering high-quality, reliable assessments, implementing activities to meet comprehensive needs, provide guidance on effectively supporting students, including in a distance learning environment, tracking student attendance, performance.



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ARP ESSER III (continued)

788 ARP – State School Emergency Relief Fund III – Summer Enrichment

Grants made at the discretion of the OPI to school districts for planning and implementing summer learning activities, including providing classroom instruction or online learning during the summer months.

789 ARP – State School Emergency Relief Fund III – Afterschool Programs

Grants made at the discretion of the OPI to school districts for planning and implementing after school learning activities, including providing classroom instruction or online learning outside of the regular school day.

ARP ESSER III Homeless Children and Youth

CFDA 84.425W

American Rescue Plan Elementary and Secondary Schools Emergency Relief – Homeless Children and Youth (ARP-HCY), is a Federal formula grant distribution for school emergency relief passed through the OPI.

“May only be used to prevent, prepare for, and respond to coronavirus.”

- Grant Period 04/23/2021 - 09/30/2023

- The application for these funds will be available to public school districts through the E-Grants System.

ARP - Homeless Children and Youth (7380)

Revenue code:

Miscellaneous Programs Fund 15
7380 ARP - Homeless Children and Youth

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15
738 ARP - Homeless Children and Youth



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HB 630 (2021) Additional Financial Support Payment

HB 630 (2021) allows for an additional payment to schools for enrollment increases during FY2022 & FY2023.

The amount of additional financial support the district qualifies for must be calculated by the OPI as the difference between the district's BASE budget for that fiscal year and the amount of the district's BASE budget if the district's budget limit ANB for that fiscal year was calculated using the district's actual October enrollment count in the current school year in place of the average of the preceding year's October and February enrollment count. **The total amount of the additional financial support for a district must be reduced by 10% of the Title I (Basic) allocation and any portion of an amount allocated on a per-quality-educator (Supplemental) basis received by the district** as of the enrollment count date through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 and American Rescue Plan Act (ARP) of 2021, or what is sometimes termed ESSER II & ESSER III.

The superintendent of public instruction shall allocate the additional financial support to a qualifying district, first from federal money appropriated by the legislature for this purpose (Specifically referred to as "Targeted Support to School Districts" in HB 630) and, if necessary, from the BASE aid appropriation in House Bill No. 2. Districts receiving additional financial support shall deposit the money in the district's Miscellaneous Programs Fund (15) and use it to address costs associated with the enrollment increases.

The OPI will calculate the "additional financial support" amount after the fall enrollment collection.

The OPI will then publish the "additional financial support" amount and the totaled amount of Basic & Supplemental allocation through ESSER II & III. Additionally, the 10% portion of this amount.

The OPI will publish the amount of "additional financial support" to schools and this amount will be allocated to schools, first from the "Targeted Support to School Districts" allocation in HB 630(2021) and then from the BASE aid appropriation in HB 2(2021).

Accounting codes related to any "additional financial support" payment made from the BASE-aid appropriation in HB 2, will be established before the distribution is created and will be forthcoming.

The OPI suggests that district's track expenditures for the 10% "additional financial support" paid for through ESSER II & III funding using separate project reporter codes in the district's accounting system.



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ESSER I Coronavirus Aid, Relief, and Economic Security Act (CARES)

Fund	Revenue	Revenue Code Name	Prog	Program Code Name
15	7650	CARES – State School Emergency Relief Fund	765	CARES – State School Emergency Relief Fund – Basic

CRF Coronavirus Aid, Relief, and Economic Security Act (CARES), Coronavirus Relief Fund (CRF)

Fund	Revenue	Revenue Code Name	Prog	Program Code Name
15	7700	CARES – Governor’s Coronavirus Relief Fund – Per ANB	770	CARES – Governor’s Coronavirus Relief Fund – Per ANB
10	7710	CARES – Governor’s Coronavirus Relief Fund - Transportation	771	CARES – Governor’s Coronavirus Relief Fund - Transportation
15	7720	CARES – Governor’s Coronavirus Relief Fund - Technology	772	CARES – Governor’s Coronavirus Relief Fund - Technology
15	7730	DPHHS/CARES – Governor’s Coronavirus Relief Fund – Food Security	773	DPHHS/CARES – Governor’s Coronavirus Relief Fund – Food Security

ESSER II Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)

Fund	Revenue	Revenue Code Name	Prog	Program Code Name
15	7750	CRRSA-State School Emergency Relief Fund	775	CRRSA – State School Emergency Relief Fund – Basic
15	7750	CRRSA-State School Emergency Relief Fund	776	CRRSA – State School Emergency Relief Fund - Supplemental
15	7750	CRRSA-State School Emergency Relief Fund	777	CRRSA – State School Emergency Relief Fund - Special Needs
15	7750	CRRSA-State School Emergency Relief Fund	778	CRRSA – State School Emergency Relief Fund - Targeted Support

ESSER III American Rescue Plan (ARP)

Fund	Revenue	Revenue Code Name	Prog	Program Code Name
15	7850	ARP-State School Emergency Relief Fund	785	ARP – State School Emergency Relief Fund – Basic
15	7850	ARP-State School Emergency Relief Fund	786	ARP – State School Emergency Relief Fund – Supplemental
15	7850	ARP-State School Emergency Relief Fund	787	ARP – State School Emergency Relief Fund – Learning Loss
15	7850	ARP-State School Emergency Relief Fund	788	ARP – State School Emergency Relief Fund – Summer Enrichment
15	7850	ARP-State School Emergency Relief Fund	789	ARP – State School Emergency Relief Fund – Afterschool Programs

ESSER III American Rescue Plan (ARP)

Fund	Revenue	Revenue Code Name	Prog	Program Code Name
15	7380	ARP - Homeless Children and Youth	738	ARP - Homeless Children and Youth

For additional coding assistance, please contact Renee Richter at renee.richter@mt.gov