



ESSER Consolidated Guidance Document

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

Updated on 1/21/2022

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) (Expired FY2021)

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) (EXPIRED FY2021)

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) (EXPIRED FY2021)

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) (EXPIRED FY2021)

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) (EXPIRED FY2021)

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 oneconomically 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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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 DPHHS CDC Crisis Response Agreement

CFDA 93.323

Also titled: SCHOOL HEALTH WORKFORCE DEVELOPMENT AWARDS

American Rescue Plan Elementary and Secondary Schools Emergency Relief - DPHHS CDC Crisis Response Agreement supplemental funding to the Montana DPHHS to support COVID-19 public health workforce. The Center for Disease Control and Prevention (CDC) Crisis Response Agreement is intended to support K-12 Schools' health expenses related to surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications and other preparedness and response activities associated with COVID-19. Additional guidance may be located at <https://www.cdc.gov/cpr/readiness/funding-ph.htm> Supplemental guidance may be located at [CDC RFA TP18-1802 Supplemental Guidance for COVID-19](#)

- Grant Period 07/01/2021 - 09/30/2023

- The application for these funds will be available to public school districts through the Montana DPHHS.

ARP - DPHHS CDC Crisis Response Agreement (7360)

Revenue code:

Miscellaneous Programs Fund 15

7360 ARP - DPHHS CDC Crisis
Response Agreement

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15

736 ARP - ARP - DPHHS CDC Crisis
Response Agreement



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ARP Reopening Schools Grant

CFDA 93.323

American Rescue Plan Elementary and Secondary Schools Emergency Relief - DPHHS Reopening Schools Grant funding through the American Rescue Plan Act to the Montana DPHHS support COVID-19 screening/testing in K-12. The Epidemiology Laboratory Capacity (ELC) Reopening Schools Grant is intended to support the reopening and in-person instruction of K-12 schools through supporting comprehensive COVID screening/testing for K-12 schools. Additional guidance may be located at [ELC Reopening Schools Revised Guidance: Support for Screening Testing to Reopen & Keep Schools Operating Safely \(cdc.gov\)](https://www.cdc.gov/epidemiology/ELC-reopening-schools-revised-guidance-support-for-screening-testing-to-reopen-keep-schools-operating-safely)

- Grant Period 07/01/2021 - 09/30/2022
- The application for these funds will be available to public school districts through the Montana DPHHS.

ARP - DPHHS Reopening Schools Grant (7370)

Revenue code:

Miscellaneous Programs Fund 15

7370 ARP - DPHHS Reopening Schools Grant

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15

737 ARP - ARP - DPHHS Reopening Schools Grant

ARP 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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ARP FCC Emergency Connectivity Program Fund

CFDA 84.425

American Rescue Plan Elementary and Secondary Schools Emergency Relief – FCC Emergency Connectivity Program Fund, funding direct from the Federal Communications Commission (FCC) to help schools provide the tools and services their communities need for remote learning during the COVID-19 emergency period.

- Grant Period 07/01/2021 - 09/30/2022
- The application for these funds will be available to public school districts through the FCC website located at [Home - Emergency Connectivity Fund - USAC.ORG](https://www.fcc.gov/urc/arp-emergency-connectivity-fund-usac)

ARP - FCC Emergency Connectivity Program Fund (7390)

Revenue code:

Miscellaneous Programs Fund 15

7390 ARP - FCC Emergency Connectivity Program Fund

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15

739 ARP - FCC Emergency Connectivity Program Fund

ARP Coronavirus State & Local Fiscal Recovery

CFDA 21.027

American Rescue Plan (ARP) Elementary and Secondary Schools Emergency Relief – Coronavirus State & Local Fiscal Recovery Fund, has been issued through the U.S. Department of the Treasury for assistance for State, Local, and Tribal Governments. The COVID-19 public health crisis and resulting economic crisis have put state, local, and Tribal governments under unprecedented strain. The Treasury Department is providing needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. A portion of this funding may flow to K-12 districts.

- Grant Period 03/03/2021 - 12/31/2024
- The application for these funds and general information may be located at the following link on the US Department of the Treasury website [Assistance for State, Local, and Tribal Governments | U.S. Department of the Treasury](https://www.dhs.gov/assistance-for-state-local-and-tribal-governments). An additional FAQ has been issued at the following link [SLFRPFAQ.pdf \(treasury.gov\)](https://www.dhs.gov/slfrpfaq)

ARP - Coronavirus State & Local Fiscal Recovery Fund (7400)

Revenue code:

Miscellaneous Programs Fund 15

7400 ARP - Coronavirus State & Local Fiscal Recovery Fund

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15

740 ARP - Coronavirus State & Local Fiscal Recovery Fund



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ARP IDEA, Part B, Special Education

CFDA 84.027X

American Rescue Plan Elementary and Secondary Schools Emergency Relief – IDEA, Part B, Special Education. Section 2014 of the ARP act, allows supplemental federal funding for Individuals with Disabilities Education Act (IDEA), Part B and C. The USED has provided a fact sheet relating to this provision [FACT SHEET: Section 2014 of the American Rescue Plan Act of 2021 and the Individuals with Disabilities Education Act \(PDF\)](#).

- Grant Period 07/01/2021 - 09/30/2023

ARP - IDEA, Part B, Special Education (7560)

Revenue code:

Miscellaneous Programs Fund 15
7560 ARP - IDEA, Part B, Special
Education

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15
756 ARP - IDEA, Part B, Special
Education

ARP IDEA, Special Education Preschool

CFDA 84.173X

American Rescue Plan Elementary and Secondary Schools Emergency Relief – IDEA, Special Education Preschool. Section 2014 of the ARP act allows supplemental federal funding for Individuals with Disabilities Education Act (IDEA), Part B and C. The USED has provided a fact sheet relating to this provision [FACT SHEET: Section 2014 of the American Rescue Plan Act of 2021 and the Individuals with Disabilities Education Act \(PDF\)](#).

- Grant Period 07/01/2021 - 09/30/2023

ARP - IDEA, Special Education Preschool (7570)

Revenue code:

Miscellaneous Programs Fund 15
7570 ARP - IDEA, Special Education
Preschool

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15
757 ARP - IDEA, Special Education
Preschool



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ARP DPHHS, IDEA, Part C Infants and Family

CFDA 84.181X

American Rescue Plan Elementary and Secondary Schools Emergency Relief – DPHHS, IDEA, Part C Infants and Family. These funds will be distributed through the Montana Department of Health & Human Services (DPHHS). Section 2014 of the ARP act, allows supplemental federal funding for Individuals with Disabilities Education Act (IDEA), Part B and C. The USED has provided a fact sheet relating to this provision [FACT SHEET: Section 2014 of the American Rescue Plan Act of 2021 and the Individuals with Disabilities Education Act \(PDF\)](#).

- Grant Period 07/01/2021 - 01/28/2024

ARP - DPHHS IDEA, Part C, Infants and Family (7580)

Revenue code:

Miscellaneous Programs Fund 15

7580 ARP - DPHHS IDEA, Part C, Infants
and Family

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15

758 ARP - DPHHS IDEA, Part C, Infants
and Family



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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 has published the "additional financial support" amounts and the totaled amount of Basic & Supplemental allocation through ESSER II & III, including the 10% portion of the applicable ESSER funds, the "Targeted Support to School Districts" allocation in HB 630(2021), and the amount of supplemental funding to be allocated from the state BASE aid appropriation in HB 2(2021). Detailed information may be located at this [link](#)

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.

Accounting codes related to any "additional financial support" payment made from the state BASE-aid appropriation in HB 2, are as follows:

State - BASE Limit Increase Payment (3780)

Revenue code:

Miscellaneous Programs Fund 15

3780 State - BASE Limit Increase
Payment

Expenditure PROGRAM code:

Miscellaneous Programs Fund 15

378 State - BASE Limit Increase
Payment

Section 20-9-166(2)(e), MCA states that a district 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 increase.



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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 (Expired FY2021)
10	7710	CARES – Governor’s Coronavirus Relief Fund - Transportation	771	CARES – Governor’s Coronavirus Relief Fund – Transportation (Expired FY2021)
15	7720	CARES – Governor’s Coronavirus Relief Fund - Technology	772	CARES – Governor’s Coronavirus Relief Fund – Technology (Expired FY2021)
15	7730	CARES – DPHHS/Governor’s Coronavirus Relief Fund – Food Security	773	CARES – DPHHS/Governor’s Coronavirus Relief Fund – Food Security (Expired FY2021)

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	7360	APR – DPHHS CDC Crisis Response Agreement	736	ARP – DPHHS CDC Crisis Response Agreement
15	7370	ARP – DPHHS Reopening Schools Grant	737	ARP – DPHHS Reopening Schools Grant
15	7380	ARP - Homeless Children and Youth	738	ARP - Homeless Children and Youth
15	7390	ARP - FCC Emergency Connectivity Program	739	ARP - FCC Emergency Connectivity Program
15	7400	ARP - Coronavirus State & Local Fiscal Recovery	740	ARP - Coronavirus State & Local Fiscal Recovery
15	7560	ARP - IDEA, Part B, Special Education	756	ARP - IDEA, Part B, Special Education
15	7570	ARP - IDEA, Special Education Preschool	757	ARP - IDEA, Special Education Preschool
15	7580	ARP - DPHHS IDEA, Part C, Infants and Family	758	ARP - DPHHS IDEA, Part C, Infants and Family

For additional coding assistance, please contact Paul Taylor at ptaylor2@mt.gov