



Guidance Document

Governor's - Coronavirus Relief Fund, Per-ANB Distribution

July 2020

Governor's – Coronavirus Relief Fund (CFDA 21.019), Per-ANB Distribution 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 may be expended for the following purposes as outlined in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act):

CARES Act

The CARES Act provides that payments from the CRF may only be used to cover costs that:

1. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); and
2. Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

OPI Accounting Guidance

Revenue should be deposited to:
Miscellaneous Programs Fund 15
Revenue Source 7700

Unique Project Reporter Code is required

Expenditures should be coded to:
Miscellaneous Programs Fund 15
Program 770

Unique Project Reporter Code is required

Allowable Expenses from the governor's announcement are listed below:

Expenses must be specifically related to adjusting, adapting, and providing accommodations for students, parents, educators, and schools and their learning environment due to the needs generated by COVID 19.

1. Public Health Expenses Such As:

- Expenses for communication by education officials to students, families, staff, and other related parties about public health orders related to COVID-19.
- Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment in connection with the COVID-19 public health emergency.
- Expenses for disinfection of public areas in response to the COVID-19 public health emergency.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

2. Additional Expenses Such As:

- Expenses for providing nutritional programs to students in connection with the COVID-19 public health emergency.
- Expenses to improve remote learning for students and staff required due to the COVID 19 pandemic.
- Expenses required due to COVID 19 to provide instructional materials to students which can include items such as internet services.
- Expenses for providing instructional materials, supplies, and software licenses necessary due to COVID 19.
- Expenses for providing technological equipment purchased by the school district and loaned to students and staff without such equipment to accommodate COVID 19.
- Expenses to improve services to students with an IEP in connection with the COVID-19 public health emergency.
- Expenses for staff and personnel in connection with the COVID-19 public health emergency.
- Expenses related to modifications to satisfy social distancing requirements related to COVID 19.
- Other expenses specifically documented and necessary related to COVID 19.

Additional questions can be addressed to Renee Richter at renee.richter@mt.gov