## Sec. A.50. PRE-K-12 EDUCATION PANDEMIC COSTS: CORONAVIRUS RELIEF FUND APPROPRIATIONS

- (a) Total appropriation. The sum of \$50,000,000 is appropriated in fiscal year 2020 to the Agency of Education to fund eligible fiscal years 2020 and 2021 expenditures of Vermont prekindergarten—grade 12 public schools and approved independent schools. Eligible expenditures shall conform with the requirements of Sec. 5001 of the CARES Act, Pub. L. No. 116-136, and related guidance, and shall be determined by the Secretary of Education. This funding is allocated under subsections (b), (c), and (d) of this section. Any unused portion of this funding shall carry over into fiscal year 2021.
- (b) Efficiency Vermont. The amount of \$6,500,000 shall be granted to Efficiency Vermont for the air quality improvement program in Sec. A.51 of this act.
- (c) Prekindergarten-12 schools.
- (1) Public schools. The sum of \$41,000,000 shall be granted for the purpose of reimbursing COVID-19 costs incurred by school districts.
- (A) The appropriations under this subdivision (c)(1) shall not be used for costs incurred by a prekindergarten program that is not operated by a school district.
- (B) A school district that has fiscal year 2020 funds available from this section shall carry those funds into fiscal year 2021 as revenue without waiting for an audit to confirm the existence or amount of the available funds. Notwithstanding any other provision of law to the contrary, the Agency of Education shall evaluate the amount of education fund payments authorized by 16 V.S.A. chapter 133 needed to fund a school district's education spending, taking into account any funds available that resulted from the fiscal year 2020 appropriation under this section and other factors it determines to be relevant, and shall subtract from the district's first and second fiscal year 2021 education fund payments an amount it determines is not necessary to fully fund the district's education spending.
- (2) Approved independent schools. The sum of up to \$1,500,000 shall be granted for the purpose of reimbursing COVID-19 costs incurred by approved independent schools that, as of March 27, 2020 (the date of enactment of the CARES Act), had one or more students enrolled whose tuition was funded by the student's sending school district (publicly funded student).
- (A) The maximum reimbursement to an approved independent school under this subdivision (2) shall be an amount equal to \$422 for each publicly funded student who was enrolled as of March 27, 2020.
- (B) An approved independent school that receives funds from the Coronavirus Relief Fund under this subdivision (2) shall provide access to the Agency of Education for the purpose of auditing the school's use of those funds.
- (3) Administration and guidance. The Agency of Education shall administer these reimbursement programs, on or about June 26, 2020 issue guidance to school districts and approved independent schools on reimbursable costs, and establish a process for submission of, and reimbursement for, these costs. The guidance issued by the Agency shall allow for use of that funding to cover all costs permitted under the CARES Act and related guidance, and under any other applicable law.
- (d) Accounting and technical assistance. Up to \$1,000,000 shall be available to provide accounting and technical assistance to the supervisory unions and school districts to fully identify COVID-19 expenses and accurately process these within the statewide accounting system.
- (e) Purpose or determination of necessity; due to COVID-19. The General Assembly determines that the expenditure of monies from the Coronavirus Relief Fund as set forth in this section is necessary to assist public schools and approved independent schools cover a variety of COVID-19 costs. The guidance required to be issued by the Agency of Education under this section to public schools and approved independent schools is intended to ensure that their costs are due to or resulting from COVID-19.