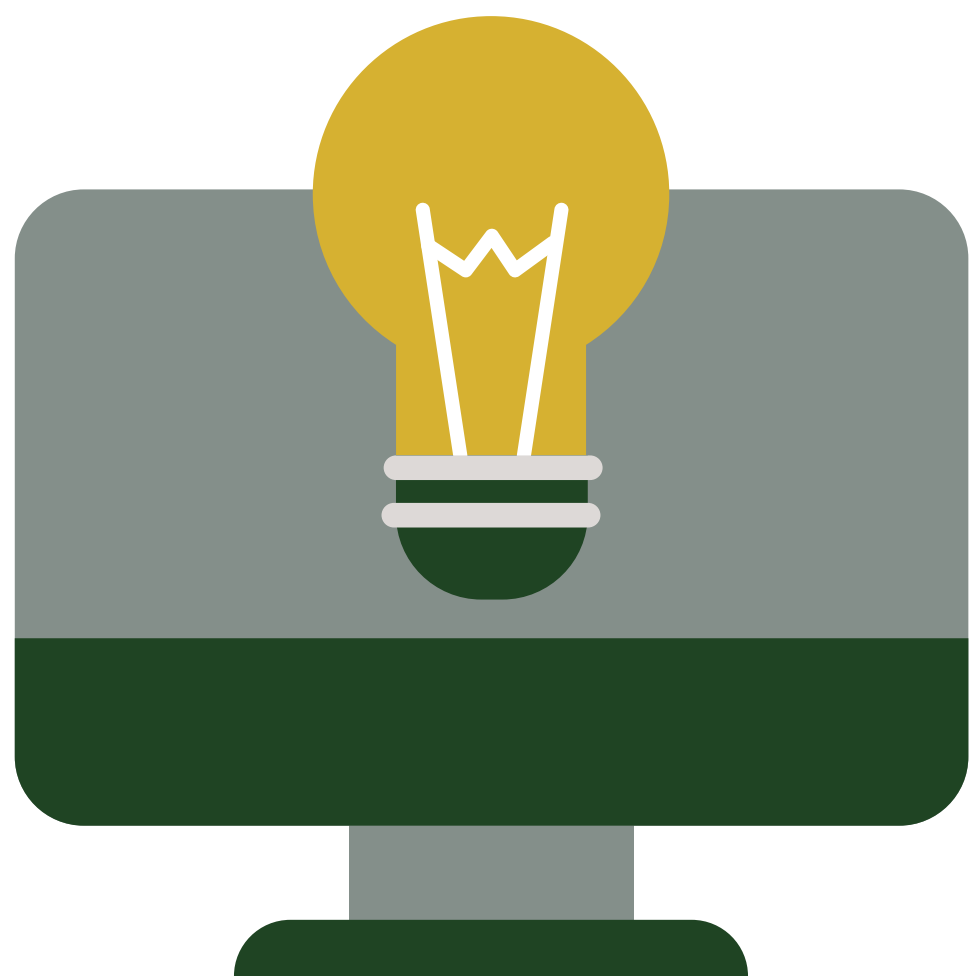


COVID-19 FUNDING FOR SCHOOLS

An overview of authorizations, uses, and accounting



Elementary and Secondary School Emergency Relief Fund (ESSER)

- Three rounds of funding have been authorized under the CARES Act (ESSER I), the Consolidated Appropriations Act (ESSER II), and the American Rescue Plan (ESSER III).
- Allowable uses of ESSER are very broad and have slight differences in each round of funding. See [ESSER Comparison](#) for additional information.
- Schools should use Fund Number 507 to record activity related to ESSER awards. Separate Special Cost Centers (SCCs) should be used for each of the subsequent rounds of funding (i.e. one SCC for ESSER II and a different SCC for ESSER III).

Governor's Education Emergency Relief Fund (GEER)

- Three rounds of funding have been authorized under the CARES Act (GEER I), the Consolidated Appropriations Act (GEER II), and the American Rescue Plan (GEER III).
- Allowable uses of GEER funding, as well as recipients, are determined by the Governor and vary between rounds of funding. Additional information will be provided as it becomes available.
- Awardees should use Fund Number 508 to record activity related to GEER awards. A separate SCC should be used for each of the subsequent rounds of funding (i.e. one SCC for GEER II and a different SCC for GEER III).

Higher Education Emergency Relief Fund (HEERF)

- Three rounds of funding have been authorized under the CARES Act (HEERF I), the Consolidated Appropriations Act (HEERF II), and the American Rescue Plan (HEERF III).
- Lost revenue, costs directly related to preventing the spread of COVID-19 and emergency financial aid grants to students to help them with college costs and basic needs are allowable uses under HEERF.
- K-12 schools with adult education programs and career centers should use special cost centers in Fund 012 to separately track and account for each round of HEERF funding.

