

## **CORONAVIRUS RELIEF FUND – MOBILE WI-FI FOR HOMES & COMMUNITIES**

PROGRAM REPORT CODE: 128  
UNIFORM CHART OF ACCOUNTS CODE: XXXX-128-XXX  
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(8\)](#)

TYPE: Dollars  
TERM: **March 1, 2020 to December 30, 2020**  
PURPOSE: To provide funds to improve internet connectivity for students, in response to COVID-19, by providing community and home mobile Internet access points.  
ELIGIBILITY: Local education agencies, charter schools, regional schools, ISD which are not virtual.  
FORMULA: 50% of the funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units.  
50% of the funds appropriated shall be allotted based on the estimated households without an internet subscription, per FCC data, in the county in which the public school unit is located.

### **SPECIAL PROVISIONS:**

- 1) Funds shall be used only for the purchase of devices and not for subscription services.
- 2) Funds shall not be transferred into or out of this allotment category.
- 3) Eligible expenditures are those incurred from March 1 to December 30, 2020.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
  - a) Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.

- b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
  - a) The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
  - b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 8) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

**Note:** Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.