

PRC 132 Spending and Reporting

Tip Sheet

9/23/2020

Purpose of this Document

The purpose of this document is to provide guidance to Public School Units (PSUs) in appropriately spending and reporting PRC 132 funding that was allotted through the COVID-19 Relief Act. This document will be housed on the EC Directors' and Coordinators' padlet and will be updated as necessary.

General Information

General information concerning PRC 132 can be [found here](#).

This includes PRC 132 topics related to:

- Applications
- Allotment memos
- Maximum funding
- Frequently Asked Questions
- Chart of Accounts
- Summary of Object Codes

Updating PRC 132 Applications

If you need to update your application to include an allowable expense that was not described in your application (either first or second application), please email your Regional Coordinator (RC). The amendment will be reviewed, you will be notified of status, and if approved this change will be communicated to you by email and documented.

Reporting for 132

Superintendents and Chief Financial Officers have received a reporting spreadsheet listing all COVID-19 funding to date. This spreadsheet serves as a monthly mechanism for reporting these funds, as required by Office of State Budget Management (OSBM). Specifically, Exceptional Children reporting on this spreadsheet is required for PRC 132 funds.

The reporting is due on the 20th of each month and should reflect the number of students served and the types of services provided (ESY, Additional Services, Comp Ed) through the prior month. For example, the September 20 report includes the number of students and types of services provided through August, 30 2020.

Please complete this report with the following convention (# students, ESY; # students, Additional Services; # students, Comp Ed).

For clarity, allowable expenditures are those approved in your application and included within the PRC 132 Chart of Accounts. Any allowable expenditures (i.e., approved in the application and included within the chart of accounts) that were not used for Extended School Year or compensatory education, should be documented as "Additional Services."

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The total number of students benefitting each month should be included in the report. Students may be included in multiple months if services/supports are ongoing and supported by PRC 132 funding. If a service/support was completed over the course of a month and is no longer requiring the use of PRC 132 funds (e.g., an evaluation or contingency plan was completed), that student would not be included in the following month's report.

Public School Units will be required to determine the number of students that benefit from supplies and materials. For this expense, PSUs are advised to consider the total cost of the expenditure and unit price (cost per student) to determine the number of students that benefitted.