



FREQUENTLY ASKED QUESTIONS

Q: Who is eligible to apply for this fund?

A: Eligibility: This fund is available to provide fiscal relief to special districts that have met **all** the following criteria:

1. The agency is an independent special district;
2. The district is reporting fiscal impacts due to the COVID-19 public health emergency:
 - a. The district has encountered unanticipated costs due to the pandemic during the eligible period; and/or,
 - b. The district has encountered loss of revenue during the eligible period;
3. The district has not yet received direct COVID-19 fiscal relief from the state or federal government and does not plan to apply for other fund sources providing COVID-19 fiscal relief, such as arrearage relief funds.

Q: How do I know if I am classified as an independent or dependent special district?

A: You can [search for your district](#) on the State Controller's Office database, and it will provide a descriptor in the search results as to your special district designation.

Q: What are the eligible time periods?

A: Unanticipated Costs: March 4, 2020 to June 15, 2021

Revenue Loss: calculated using revenue from all fund sources of fiscal year 2020-21 compared against revenue from all fund sources of fiscal year 2018-19

Q: What qualifies as an “unanticipated cost”?

A: Any expense that would have been an eligible use of funds under the American Rescue Plan Act (ARP) or the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) can be claimed as an eligible unanticipated cost. (Reference: Section 601 ([42 U.S.C. § 801\(d\)](#)) or Section 603 ([42 U.S.C. 803\(c\)](#)) of Title VI of the Social Security Act. Additional guidance for costs and reduced revenues eligible for fiscal relief through this program can be found at [31 C.F.R. 35.6](#). (Also see U.S. Department of Treasury [Coronavirus Relief Fund Program Guidance](#) and [Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule](#).)

Q What qualifies as “revenue loss”?

A: The sum total of a special district's revenue from all fund sources in fiscal year 2018-19 minus the revenue from all fund sources in fiscal year 2020-21 equals revenue loss for purposes of this relief program. There are no exceptions for extenuating circumstances.

Q: If my special district has a fiscal year that is different than the State fiscal year of July 1 – June 30, should I use my district's fiscal year or the State fiscal year?

A: State fiscal year or calendar year comparisons are permissible, but you must report the data on the same basis that you report data to SCO for the Special Districts Annual Report.

You cannot report calendar year data for this program if you report fiscal year data to SCO and vice versa. To be comparable to the 2018-19 and 2020-21 state fiscal years, the calendar years are limited to 2019 and 2020.

Q: Does a district need to have both revenue losses and unanticipated costs to be eligible for an allocation?

A. No, if your district only incurred revenue losses or unanticipated costs, you can still apply for an allocation. The district does not have to incur both to be eligible for an allocation.

Q: Does FEMA funding count as direct COVID-19 fiscal relief and cause me to be ineligible to apply for this fund?

A: No. FEMA funding does not disqualify an otherwise eligible special district from receiving relief through this fund. However, FEMA eligible expenses will be deducted from the total unanticipated costs.

Q: Do I only have to deduct FEMA eligible expenses if I have already applied for or received the reimbursement?

A: No. Any expense that is FEMA eligible must be claimed for reimbursement through that process and is not an eligible claim against this fund, regardless if an applicant has received the dollars, applied for them, or have yet to apply.

Q: What if I applied for FEMA reimbursement, but was rejected/denied reimbursement?

A: Any FEMA reimbursement claims that have been rejected/denied by FEMA may be claimed as unanticipated costs and should not be reported as FEMA eligible costs.

Q: Where can I go to find more about FEMA eligible expenses?

A: <https://www.fema.gov/fact-sheet/eligible-emergency-protective-measures>

NEW Q: If my district received reimbursement or a grant from a non-FEMA state or federal agency for personal protective equipment (PPE) prior to release of the FEMA guidelines on allowable reimbursement, does that count as direct COVID-19 fiscal relief and cause my district to be ineligible to apply for this fund?

A: No. Reimbursement from a non-FEMA state or federal agency for PPE prior to release of the FEMA guidelines on allowable reimbursement does not count as direct COVID-19 fiscal relief. You must include such reimbursement and grant amounts within the FEMA-eligible expenses answer on the fund application. They will be deducted from the total unanticipated costs but will not disqualify an otherwise eligible special district from receiving relief through this fund. This only applies to PPE reimbursements or grants.

NEW Q: My district is a Medicare provider and as such received funding from the Health Services and Resources Administration (HSRA) as reimbursement for COVID-19 costs incurred for these patients. Does that count as direct COVID-19 fiscal relief and cause my district to be ineligible to apply for this fund?

A: No. CARES Act funding from the HSRA Medicare funding that went to all Medicare providers (not just government entities that provide Medicare) does not count as direct COVID-

19 fiscal relief. The method for reimbursement, automatic disbursement/auto deposit/grant, does not matter as long as the reimbursement was for COVID-19 related services provided through this Medicare program.

You must include such funding within the FEMA-eligible expenses answer on the fund application. They will be deducted from the total unanticipated costs but will not disqualify an otherwise eligible special district from receiving relief through this fund.

Please note, if your district received a grant from Medicare that is not reimbursement for services provided (e.g. the special district received a COVID relief grant that can be used for general purposes), that would be a form of COVID relief that makes the district ineligible for this funding unless it is a reimbursement for allowable PPE as referenced in the question below.

Q: If I apply for funding through this fund can I also apply for funding through other COVID-19 relief funds available in this year's State Budget with application periods that are not yet available, such as arrearage funding?

A: No, special districts must pick a fund.

Please visit the websites below for more information about the state's arrearage programs.

Water and Wastewater Arrearages:

https://www.waterboards.ca.gov/arrearage_payment_program/

Utility Arrearages: <https://www.csd.ca.gov/Pages/CAPP.aspx>

Q: If I submitted a survey for one of the arrearage programs, does that disqualify my district from these funds?

A: No, you are only disqualified if you submit an application for one of the arrearages programs.

NEW Q: As an employer, I received a 50 percent refund/tax credit on my unemployment costs from the Employment Development Department (EDD) last year due to the pandemic. Am I still eligible?

A: Yes. As this was an automatic tax credit to all employers in the state with unemployment issues, those credits do not count against you for eligibility under this fund.

Q: If a district received CRF or ARP funds from a city or county, is the district still eligible to apply for this fund?

A: Yes, the district is still eligible to apply if it did not receive the funds directly from the state or federal government. If a city or county made a discretionary decision to allocate some of its CRF or ARP funds to a special district, it does not disqualify that district from applying.

Q: Why are funds only available for independent special districts?

A: State and federal COVID-19 fiscal relief has already been provided for cities and counties, to which dependent special districts are dependent. This funding is intended to provide relief for independent special districts that have not had access to COVID-19 fiscal relief.

Q: Are there ineligible usages for these allocations?

A: No. There are eligibility requirements for what can be claimed as a revenue loss and an unanticipated cost; however, there are no restrictions on the use of these funds.

Q: Is there a reporting requirement?

A: There is no reporting requirement for these funds. However, the Office of State Audits and Evaluations is authorized to conduct audits or reviews of the information reported by districts that receive funds. Districts must agree to, and fully cooperate with, audits or reviews as a condition of receipt of funds. If the Office of State Audits and Evaluations determines that a district misreported information, the district must return all funds to the state.

Q: Do funds have to be expended by a certain date?

A: No, there is no deadline for when funds need to be expended.

Q: How will funds be distributed?

A: Funding details:

1. Each qualifying district that applies for relief will receive a prorated share;
2. Each eligible district's share will be based on a proportionate share of revenue losses reported by all qualifying districts;
3. Applicants will self-attest to the accuracy of all information reported;
4. County Auditor-Controllers will release the funds to eligible districts.

UPDATED Q: What is the disbursement timeline for funds?

A: Application goes live	October 1, 2021
Applications due	October 29, 2021
Funding released to county auditor/controllers	December 23, 2021
County auditor/controllers release funds to districts	within 30 days

This timeline is subject to change.

Q: Where can I find the application?

A: <https://dof.ca.gov/budget/COVID-19/>

Q: What does the application process look like?

A: There are 11 questions, and all questions are required to be answered to submit the form. Districts must self-attest to the truthfulness of all answers. Supporting documentation may be requested at some point.

Q: Will I be able to save my application progress and return to finish it later?

A: No. Please be sure you have gathered all required information prior to beginning the application. A sample of the application questions can be found on the [CSDA COVID-19 Take Action Page](#).

Q: Is there a specific browser I need to use for optimized use?

A: Yes, Google Chrome is the best option and the application may not work on other browsers.

Q: Who is the best contact with questions?

A: General Questions: COVIDfund@csda.net

Web Portal and disbursement specific questions: SDrelief@dof.ca.gov