

Implications of COVID-19 on State and District School Finance Data

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COVID-19 Federal Assistance under the Coronavirus Aid, Relief, and Economic Security (CARES) Act; the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA); and the American Rescue Plan Act (ARP)

Legislative Response to COVID-19 Circumstances

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136, enacted on March 27, 2020.
 - Education Stabilization Fund: \$30.887 billion in support for education.
 - Adds a Title VI (Coronavirus Relief Fund) to the Social Security Act Funded at \$150 billion for FY 2020. (for States, Tribal governments, and units of local government).
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Public Law 116-260, enacted on Dec. 27, 2020.
 - CRRSAA authorizes \$82.00 billion in support for education.
- American Rescue Plan Act (ARP Act) enacted in March 2021:
 - \$169.464 billion allocated to the U.S. Dept. of Education to support ongoing state and institutional COVID-19 recovery efforts.
 - Of this amount, ESSER Allocations account for \$121.97 billion.
- Total COVID–19 Funds from CARES Act, CRRSAA, & ARP Act: \$282.351 billion
- Total amount of funding for ESSER program from the CARES Act, CRRSA Act, and ARP Act: \$189.515 billion

Elementary and Secondary School Emergency Relief (ESSER) funds awarded to State Education Agencies

- ESSER I and II: Total of \$67.5 billion
- Funding Legislation
 - CARES Act \$13.23 billion for ESSER I
 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) \$54.31 billion for ESSER II Fund.
 - ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in FY 2020.

ESSER I and II Funds

- Use of funds: CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.
- “Additional” LEA allowable uses of funds under the CRRSA Act: addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings.
- Period of Funds Availability:
 - ❖ ESSER I funds may be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.
 - Available for obligation by SEAs and subrecipients through September 30, 2022.
 - ❖ ESSER II funds may be used for pre-award costs dating back to March 13, 2020.
 - Available for obligation by SEAs and subrecipients through September 30, 2023.
- ESSER I funds must be tracked separately from ESSER II funds.
- [https://oese.ed.gov/files/2021/01/Final ESSERII Factsheet 1.5.21.pdf](https://oese.ed.gov/files/2021/01/Final_ESSERII_Factsheet_1.5.21.pdf)

ESSER I and II Funds

- Maintenance of Effort

- Under CARES Act States must maintain support for elementary and secondary education in FY 20 and FY21 at least at average level of support in 3 previous fiscal years (FY 17–FY 19).
- Under CRRSA, States must maintain support elementary and secondary education in FY 22 based on proportional share of State’s support to State’s overall spending averaged FY 17–FY 19.

- Reporting

- Under §15011 of CARES Act, satisfied by Federal Accounting and Transparency Act (FFATA)
- Under CRRSA Act, each State must submit report w/in 6 months of award how the State is using funds to measure and address learning loss among students disproportionately affected; low-income students, children with disabilities, ELL, racial and ethnic minorities, homeless, and children in foster care.

ESSER and GEER allocations and methodology

- ESSER allocations by State:
<https://oese.ed.gov/files/2020/04/ESSER-Fund-State-Allocations-Table.pdf>
- Certifications and agreements for ESSER: <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/esser-certifications-agreements/>
- GEER I allocations by State (revised June 25, 2021):
<https://oese.ed.gov/files/2021/06/GEERI Methodology Table Revised 6.25.21 FINAL.pdf>
- Certifications-agreements for GEER:
<https://oese.ed.gov/governors-emergency-education-relief-fund/geer-certifications-agreements/>
- GEER II Methodology and Allocation Table (revised June 25, 2021)
<https://oese.ed.gov/files/2021/06/FINAL GEERII EANS-Methodology Table Revised 6.25.21.pdf>

ESSER Funds under American Rescue Plan (ARP) Act

- American Rescue Plan Act (ARP) in March 2021: \$169.464 billion was allocated to the U.S. Dept. of Education.
- ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund: \$121.97 billion.
- ESSER Methodology and Allocations Under ARP (revised June 25, 2021)
https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table_6.25.21_FINAL.pdf
- ARP ESSER Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965 (ESEA), as amended, in FY 2020.
- To determine the ARP ESSER Fund allocations, the Dept. used the FY 2020 State shares of Title I, Part A allocations without application of the hold harmless provisions in ESEA § 1122.

ESSER Funds under American Rescue Plan (ARP) Act

- A State must subgrant not less than 90 percent of its total ARP ESSER allocation to local educational agencies (LEAs).
- Use of funds: An LEA must reserve not less than 20 percent of its total ARP ESSER allocation to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
 - ARP ESSER funds may be used for the same allowable purposes as ESSER and ESSER II, including hiring new staff and avoiding layoffs.
- Remaining LEA funds can be used for:
 - improving indoor air quality;
 - purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) for students that aids in regular and substantive educational interaction;
 - providing mental health services and supports, including through the implementation of evidence-based full-service community schools and the hiring of counselors;
 - planning and implementing activities related to summer learning and supplemental after-school programs;
 - addressing learning loss; and
 - other activities that are necessary to maintain operation of and continuity of and services, including continuing to employ existing or hiring new LEA and school staff.

ESSER Funds under American Rescue Plan (ARP) Act

- ARP ESSER Fund: also reserves \$800 million to support efforts to identify homeless children and youth, and provide them with comprehensive, wrap-around services.
- Period of Funds Availability:
 - May be used for pre-award costs dating back to March 13, 2020.
 - Available for obligation by SEAs and subrecipients through September 30, 2023.
- Maintenance of Effort: Under ARP §2004(a), State MOE requirement applies for FY 22 and FY 23 based on percentages of State's overall spending to support education.
- Reporting: Federal Accounting and Transparency Act (FFATA)
- ARP funds must be tracked separately from other funds (including from ESSER and ESSER II funds).
- https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf

ESSER Funds under American Rescue Plan (ARP) Act

- Maintenance of Equity (MOE): ARP §2004(b) includes new maintenance of equity provisions that are a condition for SEAs and LEAs to receive funds under ARP ESSER for FY 22 and FY 23. (MOE not required for ESSER I and II).
- On Oct. 1, 2021, the Dept. issued two notices in the Federal Register:
 - [Notice of Proposed Requirements \(NPR\)](#) that proposes a requirement that State educational agencies (SEAs) publish local educational agencies (LEAs) MOEquity data on their websites;
 - [Request for Information \(RFI\)](#) to help inform the Department's support for SEAs and LEAs in implementing the MOEquity provisions.
- ED Guidance on MOE issued on Oct. 1, 2021 can be found here: [Maintenance-of-Equity-updated 10 1 21-FAQs.Final .pdf](#)
- Appendix A of the maintenance of equity guidance includes information on baseline and initial data that each SEA was required to submit by July 30, 2021 for FY 2022.
- <https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-elementary-and-secondary-school-emergency-relief/maintenance-of-equity/>

Governor's Emergency Education Relief (GEER) funds awarded to Governors under CARES Act & CRRSA

- Funding Legislation
 - CARES Act \$2.95 billion (GEER I funds)
 - CRRSA Act provided \$4.053 billion for the Governor's Emergency Education Relief (GEER) Fund (GEER II funds).
 - Of this amount, \$1.303 billion is used to supplement GEER I funds for public education and;
 - \$2.750 billion is reserved for an Emergency Assistance to Non-Public Schools (EANS) program.
- Governors in each state have “wide discretion” in determining the entities in the State that will receive GEER funds. A Governor can choose to fund only PK-12 LEAs, only institutes of higher education, only other education-related entities, or a combination of eligible entities.
- There is not any GEER program under the ARP.

GEER Funds under CARES Act & CRRSA

- Uses of Funds: CARES and CRRSA Acts include allowable uses of funds related to preventing, preparing for, and responding to COVID-19.
- GEER Period of Funds Availability:
 - May be used for pre-award costs dating back to March 13, 2020.
 - Available for obligation by Governors and subrecipients through September 30, 2022.
- GEER II Period of Funds Availability:
 - May be used for pre-award costs dating back to March 13, 2020.
 - Available for obligation by Governors and subrecipients through September 30, 2023
- Tracking of Funds: GEER funds must be tracked separately from GEER II and EANS funds.
- https://oese.ed.gov/files/2021/01/FINAL_-GEER_FactSheet_1.8.211.pdf

Dept. of Education Website to Run Data by ESSER & GEER Funds

- CARES Act: Education Stabilization Fund
<https://covid-relief-data.ed.gov/>
- Capacity to run data by State for ESSER, GEER, and HEER funds
- ESSER, GEER, and HEER funds by:
 - Award (amount and date)
 - Spent
 - Percentage Spent
- Updated continuously- e.g. most recent reporting period ending April 30, 2021

Outlying Areas (American Samoa, Commonwealth of the Northern Mariana Islands, Guam, U.S. Virgin Islands)

- Funding Legislation
 - CARES Act \$153.75 million
 - CRRSA Act \$409.4 million
 - ARP Act \$850 million
- Total amount of funding for Outlying Areas: \$1.413 billion

Examples of Expenditures with COVID-19 Federal Assistance funds under the CARES Act; the CRRSA; and the ARP

Examples of Expenditures using COVID-19 federal funds—to address Learning Loss

- Massachusetts is devoting the following funds to address learning loss (academic recovery):
 - \$17 million from ESSER I;
 - \$21 million from GEER I;
 - \$59 million from ESSER II;
 - and \$3 million from GEER II.
- North Carolina spent \$20 million in GEER 1 money for supplemental services including tutoring and afterschool programs.
- Tennessee is investing \$100 million—including \$60 million in GEER I dollars—to focus on early literacy.

Examples of Expenditures using COVID-19 federal funds—Tutoring

- Delaware used \$5.6 million in ESSER II funds to hire tutors for students most impacted by the pandemic.
- Illinois is devoting \$37 million in ESSER II and ESSER III money for high-dosage tutoring.
- New Mexico is providing \$22 million from ESSER III to offer tutoring support to schools and create a dashboard for tracking high dosage tutoring efforts.

Evidence-Based Remediation



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Examples of Expenditures using COVID-19 federal funds—Student Support

- Arizona spent \$21 million in ESSER II money to add 140 counselors and social workers in school.
- Maryland is allocating \$25 million from ARP ESSER to identify and support students experiencing trauma and behavioral health issues.
- North Carolina spent \$40 million in GEER I money for health support staff in schools, including nurses, counselors and psychologists.

Examples of Expenditures using COVID-19 federal funds— Technology/Data Systems

- Tennessee devoted \$50 million in GEER I funds for a grant program that allows districts to pay for laptops, tables, and wi-fi devices needed in distance learning.
- New Hampshire spent \$6 million in GEER I and ESSER I money to create a new state-level learning management system.
- Montana plans to invest \$5.4 million from ESSER III to modernize its school data system.
- Connecticut is creating a research consortium to assess effects of the pandemic.

Examples of Expenditures using COVID-19 federal funds— Air Purification and HVAC improvement projects.

- Authorizing federal legislation specifically permits the use of ESSER funds for "testing, repairing, and upgrading projects to improve air quality in school buildings."
- In Ohio many school districts have identified an interest in using their ESSER funds for HVAC improvement projects.
- In Arizona, the State plan provides that LEAs have budgeted additional funds for activities such as facilities expenses, to include upgrading HVAC systems to improve indoor air quality, to support safe reopening of schools for in-person learning for students and staff.
- In California, as state funding (AB 86) was allocated to LEAs to utilize for COVID-response purposes, CDE collaborated with CDPH and the California Division of the State Architect in order to provide instructions to school administrators on the process to request prioritization in submitting heating, ventilation, and air conditioning (HVAC); ventilation; and other school facility upgrades and improvements.

Example of Air Quality Improvement Device

R-ZERO Arc UV-C light disinfection device that is designed to destroy 99% of harmful pathogens—including human coronavirus, influenza, norovirus and E. coli.

UV-C disinfection is recommended by the CDC.



Reporting on the FY 20 National Public Education Financial Survey (NPEFS) and the School District Finance Survey (F-33) under the CARES Act

FY 20 CARES Act Revenue data items on NPEFS

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT	
SPECIAL EXHIBIT ITEMS - Revenues from CARES Act Funds	Item Code
1. Elementary and Secondary School Emergency Relief (ESSER) Fund	AR1
2. Governor's Emergency Education Relief (GEER) Fund	AR2
3. Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3
4. Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant	AR4
5. Project School Emergency Response to Violence (Project SERV)	AR5
6. Coronavirus Relief Fund (CRF)	AR6
7. Education Stabilization Fund Program Outlying Areas-State Educational Agency	AR7
8. Education Stabilization Fund Program Outlying Areas-Governors	AR8

FY 20 CARES Act Revenue data items on F-33

Part XIII CARES ACT FUNDS (Exhibits of selected items reported above in I-C, II, and III)	
Section A – REVENUE	
1. Elementary and Secondary School Emergency Relief (ESSER) Fund	AR1
2. Governor’s Emergency Education Relief (GEER) Fund	AR2
3. Education Stabilization Fund – Reimagining Workforce Preparation (ESF-RWP) Discretionary Grant	AR3
4. Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant	AR4
5. Project School Emergency Response to Violence (Project SERV)	AR5
6. Coronavirus Relief Fund (CRF)	AR6

FY 20 CARES Act Expenditure data items on NPEFS

SPECIAL EXHIBIT ITEMS - Expenditures from CARES Act Funds	
1. Current expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1
2. Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2
3. Support services expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591)	AE3
4. Capital outlay expenditures paid from CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4
5. Technology-related supplies and purchased services expenditures paid from CARES Act funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5
6. Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 for ALL functions)	AE6
7. Support services, operation and maintenance of plant expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591)	AE7
8. Food services operations expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8

FY 20 CARES Act Expenditure data items on F-33

Section B – EXPENDITURE	
1. Current expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1
2. Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2
3. Support services expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 2000; exclude objects 511, 512, 591, and 592)	AE3
4. Capital outlay expenditures paid from CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4
5. Technology-related supplies and purchased services expenditures paid from CARES Act funds (objects 351, 352, 432, 443, 530, 650 - ALL functions)	AE5
6. Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 - ALL functions)	AE6

Current Expenditures Paid from COVID-19 Federal Assistance Funds (AE1)

- Current expenditures comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services.

Functions Included	Functions Included (continued)	Programs Excluded
Instruction (1000)	Instructional staff support services (2200)	Programs outside of PK-12, e.g. community services
Student support services (2100)	Student transportation (2700)	Adult education
General administration (2300)	School administration (2400)	Payments to private schools and payments to charter schools outside of the school district
Operation and maintenance of plant (2600)	Other support services (e.g. business/central services) (2500 and 2900)	Payments to other regular LEAs
Food services (3100)	Enterprise operations (3200)	Capital outlay and debt service

Instructional Expenditures Paid from COVID-19 Federal Assistance Funds (AE2)

- Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services.

Functions Included	Excluded	Programs Included
Instruction	Support Services	Covers regular, special, vocational, and other instructional programs, as well as extra-curricular and co-curricular activities offered in both the regular school year and summer school
	Capital outlay	
	Debt service	
	Payments to private and charter schools outside of the school district	

Support Services Expenditures Paid from COVID-19 Federal Assistance Funds (AE3)

- Current expenditures for activities that provide administrative, technical, and logistical support to facilitate and enhance instruction.

Functions Included	Functions Included (continued)	Excluded
Student support services (2100)	Instructional staff support services (2200)	Non-instructional functions (e.g., food services and enterprise operations)
General administration (2300)	Student transportation (2700)	
Operation and maintenance of plant (2600)	School administration (2400)	
	Other support services (e.g. business/central services) (2500 and 2900)	

Capital Outlay Expenditures Paid from COVID-19 Federal Assistance Funds (AE4)

- Direct expenditures for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures.

Included	Excluded
Amounts for additions, replacements, and major alterations to fixed works and structures	Debt Service
Equipment	

Technology-related Supplies and Purchased Services Expenditures Paid from COVID-19 Federal Assistance Funds (AE5)

- Technology-related purchased services, such as expenditures on data processing, coding, and other technical services. Technology-related supplies, expenditures on supplies that are typically used in conjunction with technology-related hardware or software.

Technology related supplies included	Technology related purchased services included
Compact discs, flash drives, cables, and monitor stands	Repairs and maintenance services for technology equipment that are not directly provided by school district personnel
Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold)	Rentals or leases of computers and related equipment
	Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges

Technology-related Equipment Expenditures Paid from COVID-19 Federal Assistance Funds (AE6)

- Expenditures for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold.

Included	Excluded
Purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices	Hardware and software that do not exceed the capitalization threshold.

Support Services, Operation and Maintenance of Plant Expenditures Paid from COVID-19 Federal Assistance Funds (AE7)

- Expenditures for operation and maintenance of plant including buildings services, care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

Included	Excluded
Expenditures for maintenance and operation of buildings, care and upkeep of grounds and equipment, nonstudent transportation vehicle operation, and security and safety services for students and LEA staff.	Operations and maintenance equipment purchases, as well as any other capital expenditures for operations and maintenance. Also exclude maintenance, operation, and staff expenditures for student transportation vehicles and for driver's education programs.

Food Services Operations Expenditures Paid from COVID-19 Federal Assistance Funds (AE8)

- Food service expenditures for operations concerned with providing food to students and LEA staff.

Included	Excluded
Expenditures for activities that provide food to students and staff in a school or LEA.	Food service equipment, as well as any other capital expenditures for food services (report instead as a "Capital outlay Paid from COVID-19 Response Funds" expenditure in item AE4).

Reporting on FY 21 NPEFS and F-33 under the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA); and the American Rescue Plan Act (ARP)

NPEFS 30-day Federal Register Notice

- Agency Information Collection Activities; Submission to the Office of Management and Budget for Review and Approval; Comment Request; National Public Education Financial Survey (NPEFS) 2019-2021: Common Core of Data (CCD)
- Notice by the Education Department on 09/08/2021
- Public comments were due by 10/08/2021
- <https://www.federalregister.gov/documents/2021/09/08/2021-19332/agency-information-collection-activities-submission-to-the-office-of-management-and-budget-for>

Prospective Revenue Data Items on FY 21 NPEFS & F-33

- ESSER II funds (CRRSA)
- GEER II funds (CRRSA)
- ESSER funds from American Rescue Plan (ARP)
- Coronavirus State and Local Fiscal Recovery Funds (ARP)
- 30-day Federal Register Notice:

<https://www.federalregister.gov/documents/2021/09/08/2021-19332/agency-information-collection-activities-submission-to-the-office-of-management-and-budget-for>

Elementary and Secondary School Emergency Relief (ESSER II) funds from CRRSA on FY 21 NPEFS

- Allowable uses of funds related to preventing, preparing for, and responding to COVID–19.
- “Additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings).
- NPEFS instructions:
 - Report all federal revenues received ESSER II Fund authorized by CRRSA Act.
 - Include payments made from this fund on behalf of LEAs.
 - Do not include federal revenues received from the (CARES) Act or the American Rescue Plan (ARP).

Governor's Emergency Education Relief (GEER II) funds from CRRSA on FY 21 NPEFS

- GEER II uses of funds: CARES and CRRSA Acts include allowable uses of funds related to preventing, preparing for, and responding to COVID-19.
- Governors may provide subgrants to LEAs and IHEs to support their ability to continue providing educational services to their students and support on-going functionality.
- Governors can subgrant or a contract to other LEAs, IHEs, and education-related entities that the Governor “deems essential” for carrying out emergency educational services, providing child-care and early childhood education, providing social and emotional support, and protecting education related jobs.
- NPEFS Instructions:
 - Report all federal revenues received GEER II Fund authorized by the CRRSA Act.
 - Do not include federal revenues received from the GEER authorized by CARES Act.

ESSER funds from American Rescue Plan (ARP) on FY 21 NPEFS

- A State must subgrant not <90 percent of its total ARP ESSER allocation to LEAs (including charter schools that are LEAs) to help meet needs arising from COVID–19 including reopening schools safely, sustaining their safe operation, and addressing students’ social, emotional, mental health, and academic needs.
- State must allocate these funds to LEAs on the basis of their respective shares of funds received under Title I, Part A of ESEA Act of 1965 in fiscal year (FY) 2020.
- NPEFS instructions:
 - Report all federal revenues received from ARP ESSER Fund authorized by the American Rescue Plan (ARP) Act.
 - Include payments made from this fund on behalf of LEAs.
 - Do not include federal revenues received from the ESSER Fund authorized by the CARES Act or the CRRSA Act here.

FY 21 Prospective Additional Expenditure Data Items on F-33

- Operation and Maintenance of Plant
- Food Services

Status of Selected Data Items on FY 21 NPEFS and F-33 Surveys

CARES Act Revenue - Reimagine Workforce Preparation Discretionary Grant (ESF-RWP)

- NPEFS/F-33 item code: AR3
- CFDA number: 84.425G
- Over \$127 million in grants for FY 20, a portion of which were subgranted to PK-12 local education agencies
- ESF-RWP program website address:
 - <https://oese.ed.gov/offices/education-stabilization-fund/reimagine-workforce-preparation/>
- ESF-RWP Awards:
 - <https://oese.ed.gov/offices/education-stabilization-fund/reimagine-workforce-preparation/awards-4/>
- **Will continue to collect ESF-RWP in FY 21 for NPEFS and F-33**

CARES Act Revenue - Rethink K-12 Education Models

Discretionary Grant (ESF-REM)

- NPEFS/F-33 item code: AR4
- CFDA number: 84.425B
- ESF-REM program website address:
 - <https://oese.ed.gov/offices/education-stabilization-fund/states-highest-coronavirus-burden/>
- Factsheet:
 - https://oese.ed.gov/files/2020/07/ESF-REM-Award-Fact-Sheet-7.29.20_FINAL.pdf
- Per U.S. Department of Education Budget Office, no LEA can receive ESF-REM funding as SEAs are prohibited from subgranting ESF-REM grants to LEAs.
- **Effective FY 21:** NCEES has proposed that ESF-REM be removed from NPEFS and F-33 (still pending OMB approval)

CARES Act Revenue - Project School Emergency Response to Violence (Project SERV)

- NPEFS/F-33 item code: AR5
- CFDA number: 84.184C
- Under the Consolidated Appropriations Act (Public Law 116-260) signed into law December 27, 2020, all CARES Act Project SERV funding was repurposed for higher education; no PK-12 local education agencies received CARES Act Project SERV funding
- **Effective FY 21:** NCES has proposed that Project SERV be removed from NPEFS and F-33 (still pending OMB approval)

CARES Act Revenue - Coronavirus Relief Fund (CRF)

- NPEFS/F-33 item code: AR6
- CFDA number: 21.019
- CRF: Only CARES Act federal revenue item separately collected not sourced from the U.S. Department of Education-administered Education Stabilization Fund
- \$150 billion in funding for federal fiscal year 2020, a portion of which went to PK-12 local education agencies (for costs incurred between March 1, 2020 and December 30, 2020)
 - Consolidated Appropriations Act extended the date during which eligible expenses may be incurred from December 30, 2020 to December 31, 2021.
- Continue to collect CRF in FY 21 for NPEFS and F-33

American Rescue Plan (ARP) Act Revenue - Coronavirus State and Local Fiscal Recovery Funds

- CFDA number: 21.027
- Funded under the American Rescue Plan (ARP) Act
- Department of Treasury-administered (similar to the CARES Act Coronavirus Relief Fund)
- \$350 billion to state and local governments for costs incurred between March 3, 2021 and December 31, 2024
- Similar to the Coronavirus Relief Fund, a portion of this funding ultimately flowed to PK-12 local education agencies
- **Effective FY 21:** NCES has proposed to add this funding as a separate revenue item to NPEFS and F-33 (new item code AR6B) (still pending OMB approval)

COVID-19 Federal Assistance Funds - Change in Expenditure Reporting

- **FY 20:** NPEFS and F-33 collected **only** expenditures paid from COVID-19 federal assistance funds authorized under the CARES Act.
- **FY 21:** NPEFS and F-33 are proposing to collect expenditures paid from federal funds authorized under the major **COVID-19 Federal Assistance Funds** (i.e., federal assistance funds authorized under the CARES Act, **as well as** the more recent CRRSA and ARP Acts) (still pending OMB approval).

COVID-19 Federal Assistance Funds - Operation and Maintenance of Plant/Food Services Operations Expenditures

- For FY 20, **two** CARES Act expenditure items were collected on NPEFS that were **not** collected on F-33: (1) Operation and Maintenance of Plant expenditures paid from CARES Act funds (NPEFS item code AE7), and (2) Food Services Operations expenditures paid from CARES Act Funds (NPEFS item code AE8).
- For FY 20, Office of Management and Budget (OMB) requested collection of these data items on NPEFS only.
- **Effective FY 21:** For consistency with NPEFS, “Operation and Maintenance of Plant” and “Food Services Operations” are being proposed to be added as two separate expenditure categories for F-33 (still pending OMB approval).
 - On FY 21 NPEFS and F-33, these categories would capture all relevant current expenditures paid from CARES Act, CRRSA Act, and ARP Act funds.

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