TAB	DESCRIPTION	ACTION
1	DECENNIAL CENSUS – SCHOOL DISTRICT AND COMMUNITY COLLEGE TRUSTEE ZONES	Action Item
2	CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021 – ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II) FUND	Action Item
3	AMERICAN RESCUE PLAN ACT, 2021 – ELEMENTARY AND SECONDARY EMERGENCY RELIEF FUND	Action Item

PPGA TOC Page 1

#### **SUBJECT**

Decennial Census – School District and Community College Trustee Zones

#### REFERENCE

April 21, 2011	Board approved requirements for school district trustee zone equalization proposals.
August 11, 2011	Board approved 41 and rejected 13 school district rezoning proposals
October 20, 2011	Board approved remaining trustee rezoning proposals.
April 18, 2013	Board approved two school district rezoning proposals.
June 2016	Board approved trustee zones for College of Southern
	Idaho, College of Western Idaho, and North Idaho
	College.

Board approved trustee zones for the College of Eastern Idaho.

### APPLICABLE STATUTE, RULE, OR POLICY

Section 33-313, Idaho Code Section 33-2104A, Idaho Code

#### **BACKGROUND/DISCUSSION**

June 15, 2017

Pursuant to Section 33-313, Idaho Code, each school district must evaluate and submit a proposal to the State Board of Education (Board) to redefine trustee zones equalizing the population within each zone in the school district following the report of the decennial census. Each school district is required to present to the Board a proposal for equalizing zones within 120 days following the release of the decennial census report. Once submitted to the Board, the Board has 60 days to take action on the proposals. Section 33-313, Idaho Code is not specific to what constitutes equalization.

In 2011, following the release of the 2010 decennial census report, the Board set the following parameters for equalizing trustee zone populations and submitting proposals to the Board for consideration:

- No more than a 10% variance in population between trustee zones within the district.
- Adjusted trustee zone boundaries shall follow census block boundaries or the exterior boundary of the school district, whichever is applicable, except in circumstances in which the census block lines and the school district boundary lines do not match, in which case the school district boundary shall be followed.
- Splitting of census blocks will only be accepted when a school district can demonstrate to the Board that the proposed deviation will accurately account for all individuals within that census block.

- Trustee zone boundaries (legal descriptions) shall follow common identifiable lines, i.e., section lines, subdivision boundaries, road centerlines, waterways, railroad lines, etc.
- Proposal shall include a copy of the legal description of each trustee zone, a map of the district showing each zone, and the population of each zone, based on the decennial census data.
- School districts shall use the Board's approved legal descriptions for their school districts on file.
- Proposals shall be submitted to the State Department of Education no later than July 8, 2011.

During the 2016 legislative session Section 33-2104A, Idaho Code, was enacted requiring trustee zones be established by the Board for community college districts in a similar manner to the requirements for school districts set forth in Section 33-313, Idaho Code (including the equalization process following each decennial census and the 120-day time frame for submitting the proposals to the Board for consideration).

Additional statutory requirements include:

- The zones must be as nearly equal in population as practicable.
- If the community college district is situated within two or more counties, and any one of the counties has sufficient population to warrant at least one zone, then the boundaries of a trustee zone shall be located wholly within the boundaries of such county.
- The proposals to define or redefine the trustee zone boundaries must include:
  - o a legal description of each proposed trustee zone:
  - a map of the district showing how each proposed trustee zone would appear; and
  - the approximate population each zone would have should the proposal to change the boundaries of the trustee zones become effective.

#### **IMPACT**

Approval of recommended criteria will clarify the requirements for school districts and community college boards of trustees to submit the required trustee zone population equalization proposals. Additionally, uniformity of the proposals will simplify and expedite the review process.

#### **ATTACHMENTS**

Attachment 1 – Trustee Zone Equalization Proposal Requirements

#### **BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Pursuant to Section 33-313, Idaho Code, any proposal to define the boundaries of the trustee zones in a school district must include the determination of the number of trustee zones and the date of expiration of the term of office for each trustee. Any proposal must also include a legal description of each trustee zone, a map of the district showing how each trustee zone would then appear, and the

approximate population each trustee zone would have should the proposal become effective. Consistent with the requirements in Section 33-308, Idaho Code, the Board has required all submitted legal descriptions "be prepared by a licensed attorney, licensed professional land surveyor, or licensed professional engineer professionally trained and experienced in legal descriptions of real property."

The Board has sixty (60) days after it has received a proposal to approve or disapprove the proposal. Should the Board disapprove a proposal, a board of trustees has forty-five (45) days to submit a revised proposal to the Board for consideration. Following approval of any amended trustee zones, the approved legal description of each trustee zone and map of the district showing how each trustee zone will appear must be filed by the school district or community college board of trustees with the applicable country clerk.

In 2011, the State Department of Education contracted with the Idaho School Boards Association to coordinate with school districts, provide technical support, and subcontract with a qualified firm to provide the legal descriptions of the trustee zones.

As of February 12, 2021, the US Census Bureau has announced redistricting data will be released to all states by September 30, 2021.

Board staff recommends approval of the proposal criteria and timelines as set forth in Attachment 1.

#### **BOARD ACTION**

I move	to ap	prove	the r	equi	rements	for	school	district	and	community	college
trustee z	one	equaliz	zation	prop	osals a	s pro	ovided i	n Attach	men	t 1.	

Moved by	Seconded by	Carried Yes	No

**ATTACHMENT 1** 

## Idaho School District and Community College Trustee Zone Equalization

### Requirements

For the purpose of determining "equalized" populations between trustee zones, no one trustee zone shall differ in population by more than 10 percent (10%) from any other trustee zone within the school district or community college district.

School districts shall use the most current State Board of Education approved legal descriptions for their school district boundary.

Trustee zone boundaries shall follow census block boundaries or the exterior boundary of the school district, whichever is applicable. Trustee zone boundaries will group census blocks within common identifiable lines and trustee zone legal descriptions:

- Will follow common identifiable lines, i.e., section lines, subdivision boundaries, road centerlines, waterways, railroad lines, etc.
- Will split census blocks only when the proposal can demonstrate to the State Board
  of Education that any proposed deviation from census block boundaries will
  accurately account for all individuals within that census block.

There may be circumstances in which the census block lines and the proposed trustee zone boundary lines do not match. In such cases the inconsistencies will need to be identified and a proposed solution for population count for the census block or blocks affected must be included as part of the submitted proposal.

The State Board of Education may reject a proposal for any of the following reasons:

- The creation of bizarrely-shaped zones or potential gerrymandering;
- Creating zones that differ more than 10 percent from any other trustee zone in the school district (see example calculation below);
- Trustee zones that do not completely account for all areas within the district boundary;
- An inadequate legal description that does not meet professional standards;
- Proposals that are incomplete and don't include adequate legal descriptions, map and population summaries;
- Proposals that fail to use approved district boundary legal descriptions; or
- Proposals that fail to utilize the 2020 Census Data as their source for population data.

### Proposals shall include:

- A copy of the legal description of each trustee zone prepared by a licenses attorney, licensed professional land surveyor, or licensed professional engineer professionally trained and experienced in legal descriptions of real property
- A map of the district showing each trustee zone

ATTACHMENT 1

- The population of each trustee zone
- A summary of each trustee zone population and the percentage difference between the largest trustee zone population and each of the other trustee zones
- A list of sources used for data to create the proposal
- School district trustee zone proposals must also include determination of the number of trustee zones and the date of expiration of the term of office for each trustee.
- Community college trustee zone for community college districts situated within two
  or more counties, when any one of the counties has sufficient population to warrant
  at least one zone, then the boundaries of a trustee zone shall be located wholly
  within the boundaries of such county.

Maps submitted with the proposal must include:

- Include the proposed trustee zone boundaries
- Include the existing trustee zone boundaries
- Clearly delineate which is the existing and which is the proposed trustee zone boundary
- Include census block boundaries and populations within each block

To calculate the percentage difference between school district zones:

- 1. Determine the zone with the largest population
- 2. Subtract the population of each zone from the largest zone to determine the difference in population
- 3. Divide the largest zone population into the other zone differences to create a percentage

Example of a district zone population summary:

	ghest Zone	
P	opulation	100
Zone	Population	%Difference
1	100	0.00%
2	88	12.00%
3	93	7.00%
4	92	8.00%
5	94	6.00%

#### Trustee Zone Submittal Process:

 School district trustee zone proposals shall be submitted to the Department of Education for submittal to the State Board of Education and consideration at the next applicable Board meeting for consideration.

### **ATTACHMENT 1**

- Community college district trustee zone proposals shall be submitted to the Office of the State Board of consideration for submittal to the State Board of Education preparation at the next applicable Board meeting for consideration.
- The proposals shall be submitted in a timeframe set by the Executive Director that aligns with the timelines established in Idaho Code

#### **SUBJECT**

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Elementary and Secondary School Emergency Relief (ESSER II) Fund

### **REFERENCE**

March – April 2020	The Board has received weekly updates on the federal response to the coronavirus (COVID-19) pandemic and the availability of funding through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).
April 27, 2020	The Board received an update on the allowable uses and amount of funds available to Idaho through the Elementary and Secondary School Emergency Relief Fund and Governor's Emergency Education Relief Fund.
May 4, 2020	The Board directed staff to move forward with data analysis for the discussed proposals and to identify sources of funds for those proposals.
June 10, 2020	The Board approved the use of the ESSER I 10% State Education Agency (SEA) reserve funds for grants to local education agencies and for funding for professional development to provide social emotional and behavioral health supports remotely;
August 26, 2020	The Board approved a methodology and allocation for \$1,000,000 from the ESSER I 10% SEA reserve funds for social emotional and behavioral health supports.
October 2021, 2020	The Board received a CARES Act funding source and equitable services update.
February 18, 2021	Board received an update on the CARES Act and Coronavirus Response and Relief Supplemental Appropriations Act, 2020 (CRRSA Act)

#### APPLICABLE STATUTE, RULE, OR POLICY

Coronavirus Response and Relief Supplemental Appropriations Act, 2021

### **BACKGROUND/DISCUSSION**

The CARES Act established multiple funds dedicated to addressing impacts to education due to the 2019 Novel Coronavirus (COVID-19) pandemic, two of these provide allocations at the state level, while a third fund, the Higher Education Relief Act is disrupted directly to the postsecondary institutions. The two funds that provided allocations at the state level are the Governor's Emergency Education Relief (GEER) Fund and the Elementary and Secondary School Emergency Relief (ESSER) Fund. The CARES Act ESSER Fund allocated funds to the state education agencies based on the same proportion as states receive funds under Part A of Title I of the Elementary and Secondary Education Act in fiscal year 2019. Idaho's share of this fund was \$47,854,695. From this amount a minimum of \$43,069,20226 (90%) had to be distributed to the local education agencies (LEA)

based on the LEA's proportional share of the state's Part A, Title I funds. These funds are then distributed based on each LEA's propositional share of Part A, Title I funds received in 2019. Not all LEA's receive Part A, Title I funds. Part A, Title I funds are distributed based on an LEA's share of eligible Title I students. Up to 10 percent (10%) of these funds, \$4,785,470, may be reserved by the SEA "to be used for emergency needs as determined by the SEA to address issues responding to COVID-19." States have one year from date of the federal ESSER award to award or sub grant the funds.

The Coronavirus Response and Relief Supplemental Appropriations Act, 2020 (CRRSA Act) expanded the ESSER Fund. These funds appropriated through the CRRSA Act are being referred to as the ESSER II funds. Attachment 2 provides a comparison chart provided by the US Department of Education outlining the differences between the ESSER I and ESSER II funds. The ESSER I and ESSER II funds must be accounted for separately and reported on separately. Local education agencies must pull down and use all of their ESSER I dollars prior to pulling down any ESSER II dollars.

The 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 fiscal year 2020. Idaho will receive \$195,890,413 in ESSER II funding. Of this amount, at least \$176,301,372 must be distributed to local education agencies based on the Title I distribution methodology. Like ESSER I, 10% of the funds may be reserved for use by the SEA. Of these reserve funds ½ of 1% of the total award may be used for administrative costs. The SEA 10% reserve is \$19,589,041, of this, up to \$979,452 could be used for administrative costs. The State Department of Education (SDE) has requested spending authority for \$300,000 of these funds to administer the program.

Due to the timing of the enactment of the CRRSA Act and when Idaho's legislature convenes, spending authority for ESSER II funds is provided through the legislative budget process either as supplemental appropriation for the public schools budget FY 2021 budget or spending authority in the FY 2022 public schools budget.

At the beginning of FY 2021, based on the decreased revenue projections, the Board of Examiners reduced, along with other state agency budgets, the public schools budget appropriation by 5% or approximately \$99.27M. Of this amount, approximately \$51M would need to be done through the legislature setting aside current Idaho statutes, otherwise the public schools funding formula would result in the amount being pulled out of the Public Education Stabilization Fund. Rather than take this route, the Joint Finance-Appropriations Committee (JFAC) has approved a FY 2021 supplemental that reduces the discretionary support unit value to offset the FY 2021 appropriation variance. On March 12, 2021, through a supplemental budget action, JFAC approved reduction of the discretionary support unit value for FY 2021 to \$22,810. This reduction from the original

appropriated amount (HB628, 2020) of \$28,887 is estimated to reduce the funds that would have originally been distributed to LEAs by \$76,616,140. Final numbers will not be available until after FY 2021 total support units are calculated. JFAC additionally appropriated spending authority for the ESSER II funding through the FY 2021 supplemental in the amount of \$104,091,200. This amount represents approximately 51.6% of the available ESSER II Title I formula distribution, \$19,589,000 of which is the ESSER II SEA reserve amount. Further action by JFAC identifies specific uses of a portion of the ESSER II SEA reserve amount, totaling \$7,737,700; \$300,000 of which is for SDE to administer the distribution of the ESSER II funding. JFAC's action appropriates the remainder of the ESSER II spending authority in FY 2022, and at its March 16, 2021 meeting the committee took action to re-appropriate any unexpended and unencumbered balance from FY 2021 to the FY 2022 public school budgets. While final action on the public school support programs FY 2021 supplemental and FY 2022 original appropriation is pending, at this time \$11,851,300 of the SEA reserve amount remains unobligated and available for Board allocation. Any final distributions will be subject to the spending authority provided in the final appropriations bills and calculations based on final support unit numbers.

### **IMPACT**

Board action would set the uses of the ESSER II SEA reserve funds and direct SDE staff on the distribution of the funds once the applicable spending authority becomes available.

#### **ATTACHMENTS**

Attachment 1 – ESSER II Estimated Funding Distributions and Methodology Attachment 2 – ESSER I and ESSER II US Department of Education Fact Sheet

#### **BOARD STAFF COMMENTS AND RECOMMENDATIONS**

At the February 2021 Board meeting the Board was provided with a potential scenario for the distribution of the ESSER II SEA reserve funds that would have distributed all of the available funds to schools that received no ESSER II funds or low ESSER II funds through the Title I formula distribution. The distribution methodology first took into consideration the reduction in funding based on the reduced discretionary support unit value. Next, it calculated an amount that would be equivalent to the amount reduced, finally, it added an additional percentage that would bring those who received low increases into closer parity with those LEAs that would receive larger distributions of the ESSER II funding due to their high Title I populations. Based on JFAC's action, there may be only a portion of the SEA reserve funding available to distribute in this manner in FY 2021. Attachment 1 provides a spreadsheet showing: (i) estimated amounts for the potential reduction to each LEA due to the 5% holdback and subsequent lower discretionary support unit value; (ii) the amount of funding LEAs would receive through the ESSER II Title I formula; (iii) the amount of funds it would take to cover the reduction due to the holdback (broken out by those LEAs that receive no funding based on their Title I populations and those that receive low funding based on their

Title I populations); and (iv) an additional amount that brings LEAs closer to parity with the percentage received by LEAs with higher Title I student populations. The estimates in Attachment 1 are based on numbers available as of March 24, 2021. The final amounts distributed would be calculated by SDE once final numbers for the reduced discretionary funds and ESSER II Title I formula distribution are available. Additional actions may be necessary at a future date pending final legislative action on the FY 2021 and FY 2022 public schools budgets.

As of Friday, April 2, 2021, the state has received the following guidance from the US Department of Education on the distribution and use of ESSER funding. While the original questions were specific to the use of the APR ESSER funds, referenced here as ESSER III, the answers cover all three ESSER allocations. The ARP ESSER funding will be discussed under a separate agenda item. Following are the specific questions asked and the US Department of Education's, responses:

1) There are 18 allowable uses with ESSER 3 funds for Local education agencies. Can any or all of those allowable uses be limited by the Legislature/Governor? Meaning can the Legislature appropriate the funds and require the districts to only use the funds for say 6 of the 18 allowable uses? Or can the legislature restrict an LEA from using the ESSER 3 funds for a specified and allowable use (such as technology for example)? I have legislators asking these questions in a generic fashion and do not have specific uses they would like to see restricted or limited to, if any.

### **RESPONSE:**

State legislatures and/or SEAs cannot dictate how LEAs use their ESSER funds if the use of funds fall under the allowability of the CARES Act, CRRSA Act, ARP Act, and other federal guidelines because, under the statute, these are LEA decisions.

2) According to ARPA – Idaho has 60 days to allocate or determine how much each LEA is eligible to receive (which we have done) and 1 year to award the funds and the SEA to subgrant out for an LEA to start getting reimbursed. This will require appropriation (spending authority) from the Legislature. Does the legislature have to appropriate the full amount in that year, or could the legislature appropriate a portion for this year and then the rest in the next year? Or does the legislature need to fully appropriate the entire amount for ESSER III in that 1 year window?

#### RESPONSE:

With regard to ESSER funds under the CARES Act, the CRRSA Act, and the ARP Act, State legislatures and/or SEAs cannot dictate when LEAs can access and spend their awards because, under the statute, LEAs are authorized to obligate funds throughout the period of availability of those funds and, consistent with cash management requirements (e.g., CMIA and

uniform guidance requirements), draw down funds in accordance with their needs.

For the GEER funds under the CARES and CRRSA Act, as long as the Governor is doing it at the outset of making awards, a Governor may restrict an LEA's use of funds. If a Governor would like LEAs to use the funds for a particular school year, then a Governor may delay awarding GEER II funds, consistent with other CRRSA Act requirements. But, a Governor may not prescribe when an LEA must expend the funds once the period of availability has been set when awarding funds.

3) Regarding the non-specified Set-Aside Reserve – can the legislature direct the use of those funds as long as they are for an allowable use in ARPA for ESSER III?

### **RESPONSE:**

With regard to the State legislature directing the use of the ESSER Reserve, the Department's relationship is with the grantee, which is the SEA. This question of whether a State legislature may dictate how an SEA uses ESSER funds, assuming the use is allowable under and consistent with the statute, depends on the specific facts in each State and the answer may vary based on state law; if you have further questions about this issue in your State, please contact us.

#### **BOARD ACTION**

I move to approve use of \$11,851,300 of the \$19,589,000 in ESSER II 10% SEA reserve funds for distribution to local education agencies who receive no ESSER II or low ESSER II funding through the Title I formula distribution in substantial conformance to the methodology identified in Attachment 1; and to approve the use of up to \$300,000 in ESSER II SEA reserve funding for use by the State Department of Education to administer the distribution of ESSER funding to local education agencies.

Noved by Seconded by Carried res No	Moved by	Seconded by	Carried Yes	No
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				ATTACHM		
	Column #	1	2	3	4	5
	OL DISTRICT / C CHARTER SCHOOL	Reduced Discretionary Funding	FY 21 ESSER II Appropriation	Set Aside for Non-Title I Schools	Set Aside for Low-Title I Schools	Additional Set Aside for Non- Title I and Low- Title I Schools
LEA#	LEA Name		51.6%	Column 1	Column 1+2	24.7% of column 3 or 4
001	Boise Independent	(\$5,704,502)	\$7,665,804			-
002	West Ada Joint	(\$9,089,160)	\$7,212,111		- \$1,877,049	\$463,515
002.1	Meridian Technical Charter HS	(\$81,631)	\$0	\$81,631	-	\$20,158
002.3	Meridian Medical Arts Charter HS	(\$77,692)	\$0	\$77,692	-	\$19,185
003	Kuna Joint	(\$1,303,156)	\$1,519,667			-
011	Meadows Valley	(\$64,450)	\$100,725			-
013	Council	(\$93,733)	\$109,612			-
021	Marsh Valley Joint	(\$321,447)	\$350,337			-
025	Pocatello	(\$2,853,011)	\$4,433,142			-
033	Bear Lake County	(\$323,107)	\$309,295		- \$13,812	\$3,411
041	St. Maries Joint	(\$249,782)	\$275,632			-
044	Plummer / Worley Joint	(\$117,558)	\$487,778			-
052	Snake River	(\$454,287)	\$545,434			-
055	Blackfoot	(\$958,740)	\$1,193,319			-
058	Aberdeen	(\$190,457)	\$261,779			-
059	Firth	(\$218,221)	\$149,963		- \$68,258	\$16,856
060	Shelley Joint	(\$526,901)	\$441,273		- \$85,628	\$21,145
061	Blaine County	(\$748,966)	\$482,538		- \$266,428	\$65,791
071	Garden Valley	(\$93,876)	\$154,006			_
072	Basin	(\$101,755)	\$111,062			-
073	Horseshoe Bend	(\$75,177)	\$86,599			-
083	West Bonner County	(\$255,145)	\$712,377			_
084	Lake Pend Oreille	(\$852,334)	\$1,326,397			_
091	Idaho Falls	(\$2,370,343)	\$3,436,357			-
092	Swan Valley Elementary	(\$21,547)	\$0	\$21,547	-	\$5,321
093	Bonneville Joint	(\$3,111,573)	\$2,610,748		- \$500,825	\$123,673
101	Boundary County	(\$341,428)	\$826,957			-
111	Butte County	(\$120,311)	\$149,395			-

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	C	olumn #	1	2		3	4	5
	OL DISTRICT / IC CHARTER SCHOOL		Reduced Discretionary Funding	FY 21 ESSER II Appropriation		Set Aside for Non-Title I Schools	Set Aside for Low-Title I Schools	Additional Set Aside for Non- Title I and Low- Title I Schools
LEA #	LEA Name		runuing	51.6%		Column 1	Column 1+2	24.7% of column 3 or 4
121	Camas County		(\$66,065)	\$44,916		-	\$21,148	\$5,222
131	Nampa		(\$3,092,114)	\$6,220,613		-	-	-
131.1	Idaho Arts Charter School		(\$317,460)	\$0		\$317,460	-	\$78,393
131.3	Gem Prep: Nampa		(\$117,131)	\$0		\$117,131	-	\$28,924
132	Caldwell		(\$1,346,393)	\$3,310,630		-	-	-
133	Wilder		(\$147,221)	\$338,487		-	-	-
134	Middleton		(\$949,627)	\$589,232		-	\$360,395	\$88,995
135	Notus		(\$120,880)	\$133,735		-	-	-
136	Melba Joint		(\$232,459)	\$198,457		-	\$34,002	\$8,396
137	Parma		(\$256,000)	\$321,681		-	-	-
139	Vallivue		(\$2,122,601)	\$2,106,814		-	\$15,788	\$3,899
148	Grace Joint		(\$156,191)	\$108,588		-	\$47,603	\$11,755
149	North Gem		(\$62,030)	\$31,028		-	\$31,002	\$7,656
150	Soda Springs Joint		(\$235,497)	\$165,682		-	\$69,815	\$17,240
151	Cassia County Joint		(\$1,344,162)	\$1,606,581		-	-	-
161	Clark County Joint		(\$60,891)	\$58,912		-	\$1,979	\$489
171	Orofino Joint		(\$377,782)	\$434,326		-	-	-
181	Challis Joint		(\$99,998)	\$246,802		-	-	-
182	Mackay Joint		(\$75,936)	\$43,007		-	\$32,929	\$8,131
191	Prairie Elementary		(\$5,078)	\$0		\$5,078	-	\$1,254
192	Glenns Ferry Joint		(\$120,975)	\$271,771		-	-	-
193	Mountain Home		(\$853,046)	\$1,534,503		-	-	-
201	Preston Joint		(\$531,457)	\$441,614		-	\$89,843	\$22,186
	SEI Tec		(\$82,248)	\$0	Ш	\$82,248	-	\$20,310
202	West Side Joint		(\$195,867)	\$138,077		-	\$57,790	\$14,271
215	Fremont County Joint		(\$564,299)	\$891,812		-	-	-
221	Emmett Independent		(\$573,649)	\$1,061,138		-	-	-
221.1	Payette River Technical Academy		(\$60,322)	\$0		\$60,322	-	\$14,896

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	Column	# 1	2		3	4	5
	OL DISTRICT / C CHARTER SCHOOL	Reduced Discretionary Funding	FY 21 ESSER II Appropriation		Set Aside for Non-Title I Schools	Set Aside for Low-Title I Schools	Additional Set Aside for Non- Title I and Low- Title I Schools
LEA#	LEA Name		51.6%		Column 1	Column 1+2	24.7% of column 3 or 4
231	Gooding Joint	(\$322,871)	\$478,906		-	-	-
232	Wendell	(\$269,478)	\$377,221		-	-	-
233	Hagerman Joint	(\$111,531)	\$143,726		-	-	-
234	Bliss Joint	(\$59,325)	\$55,034	Ш	-	\$4,291	\$1,060
242	Cottonwood Joint	(\$116,942)	\$133,293		-	-	-
243	Salmon River Joint	(\$62,742)	\$61,437	Ш	-	\$1,305	\$322
244	Mountain View	(\$334,450)	\$439,419		-	-	-
251	Jefferson County Joint	(\$1,479,708)	\$1,051,987	Ш	-	\$427,721	\$105,621
252	Ririe Joint	(\$197,529)	\$87,933	Ц	-	\$109,595	\$27,063
253	West Jefferson	(\$176,124)	\$151,031	Ш	-	\$25,094	\$6,197
261	Jerome Joint	(\$968,089)	\$1,368,337		-	-	-
262	Valley	(\$156,618)	\$165,674	Ш	-	-	-
271	Coeur d' Alene	(\$2,389,184)	\$3,130,897	Ц	-	-	-
272	Lakeland	(\$1,007,291)	\$1,360,354	Ш	-	-	-
273	Post Falls	(\$1,398,219)	\$1,883,931		-	-	-
274	Kootenai Joint	(\$64,830)	\$83,783	Ш	-	-	-
281	Moscow	(\$505,733)	\$589,707	Ц	-	-	-
	Moscow Charter School	(\$53,535)	\$0	Ш	\$53,535	-	\$13,220
282	Genesee Joint	(\$92,831)	\$67,026	Ц	-	\$25,805	\$6,372
283	Kendrick Joint	(\$80,919)	\$52,841	Ш	-	\$28,078	\$6,934
285	Potlatch	(\$133,125)	\$124,410		-	\$8,715	\$2,152
287	Troy	(\$87,231)	\$53,180		-	\$34,051	\$8,409
288	Whitepine Joint	(\$81,489)	\$64,210	Ц	-	\$17,279	\$4,267
291	Salmon	(\$195,156)	\$424,075		-	-	-
292	South Lemhi	(\$62,220)	\$35,209		-	\$27,011	\$6,670
302	Nezperce Joint	(\$66,065)	\$37,546		-	\$28,518	\$7,042
304	Kamiah Joint	(\$123,918)	\$641,847		-	-	-
305	Highland Joint	(\$65,779)	\$54,236		-	\$11,543	\$2 <i>,</i> 850

			APR	IL 5, 2021				ATTACHM
		Column #	1	2	П	3	4	5
	OL DISTRICT / C CHARTER SCHOOL		Reduced Discretionary Funding	FY 21 ESSER II Appropriation		Set Aside for Non-Title I Schools	Set Aside for Low-Title I Schools	Additional Set Aside for Non- Title I and Low- Title I Schools
LEA#	LEA Name			51.6%		Column 1	Column 1+2	24.7% of column 3 or 4
312	Shoshone Joint		(\$145,180)	\$177,816		-	-	-
314	Dietrich		(\$72,661)	\$91,926		-	-	-
316	Richfield		(\$74,228)	\$93,963		-	-	-
321	Madison		(\$1,245,541)	\$1,786,563	Ц	-	-	-
322	Sugar-Salem Joint		(\$400,753)	\$367,904		-	\$32,849	\$8,112
331	Minidoka County Joint		(\$1,025,515)	\$1,320,524	Ц	-	-	-
790	ARTEC Regional PT Charter		(\$26,387)	\$0		\$26,387	-	\$6,516
340	Lewiston Independent		(\$1,088,353)	\$1,315,119	Ц	-	-	-
341	Lapwai		(\$141,478)	\$288,782	Ц	-	-	-
342	Culdesac Joint		(\$59,230)	\$52,013	Ц	-	\$7,217	\$1,782
351	Oneida County		(\$1,704,953)	\$231,683	Ц	-	\$1,473,270	\$363,807
363	Marsing Joint		(\$219,645)	\$452,100	Ц	-	-	-
364	Pleasant Valley Elementary		(\$5,030)	\$0	П	\$5,030	-	\$1,242
365	Bruneau-Grand View Joint		(\$103,083)	\$197,663	Ц	-	-	-
370	Homedale Joint		(\$306,734)	\$472,137	П	-	-	-
371	Payette Joint		(\$322,301)	\$747,666	Ц	-	-	-
372	New Plymouth		(\$249,070)	\$320,045	П	-	-	-
373	Fruitland		(\$423,296)	\$356,335	Ц	-	\$66,960	\$16,535
381	American Falls Joint		(\$365,347)	\$614,462	П	-	-	-
382	Rockland		(\$62,742)	\$46,773	Ц	-	\$15,970	\$3,944
383	Arbon Elementary		(\$6,740)	\$0	П	\$6,740	-	\$1,664
391	Kellogg Joint		(\$260,792)	\$547,997	Ш	-	-	-
392	Mullan		(\$56,477)	\$104,565		-	-	-
393	Wallace		(\$136,685)	\$279,276	Ц	-	-	-
394	Avery		(\$8,685)	\$0		\$8,685	-	\$2,145
401	Teton County		(\$433,120)	\$426,941	Ш	-	\$6,179	\$1,526
411	Twin Falls		(\$2,205,228)	\$3,707,948		-	-	-
412	Buhl Joint		(\$312,952)	\$572,033		-	-	-

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	Column #	1	2	3	4	5
	OL DISTRICT / IC CHARTER SCHOOL	Reduced Discretionary Funding	FY 21 ESSER II Appropriation	Set Aside for Non-Title I Schools	Set Aside for Low-Title I Schools	Additional Set Aside for Non- Title I and Low- Title I Schools
LEA#	LEA Name		51.6%	Column 1	Column 1+2	24.7% of column 3 or 4
413	Filer	(\$408,346)	\$389,500	-	\$18,846	\$4,654
414	Kimberly	(\$479,108)	\$303,184	-	\$175,924	\$43,442
415	Hansen	(\$101,137)	\$158,626	-	-	-
416	Three Creek Joint Elementary	(\$5,030)	\$0	\$5,030	-	\$1,242
417	Castleford Joint	(\$101,280)	\$109,788	-	-	-
418	Murtaugh Joint	(\$115,518)	\$80,415	-	\$35,103	\$8,668
421	McCall-Donnelly Joint	(\$335,495)	\$189,504	-	\$145,991	\$36,051
422	Cascade	(\$71,569)	\$325,509	-	-	-
431	Weiser	(\$377,639)	\$550,146	-	-	-
432	Cambridge Joint	(\$64,166)	\$75,304	-	-	-
433	Midvale	(\$63,027)	\$57,042	-	\$5,984	\$1,478
451	Victory Charter School	(\$111,626)	\$73,919	-	\$37,708	\$9,311
452	Idaho Virtual Academy	(\$897,848)	\$885,443	-	\$12,405	\$3,063
453	McKenna Charter School	(\$188,843)	\$0	\$188,843	-	\$46,633
454	Rolling Hills Public Charter School	(\$69,482)	\$68,690	-	\$792	\$196
455	Compass Public Charter School	(\$304,409)	\$140,853	-	\$163,556	\$40,388
456	Falcon Ridge Public Charter School	(\$74,180)	\$43,470	-	\$30,711	\$7,584
457	INSPIRE Connections Academy	(\$461,454)	\$446,596	-	\$14,858	\$3,669
458	Liberty Charter School	(\$128,853)	\$75,135	-	\$53,719	\$13,265
460	Connor Academy	(\$134,834)	\$98,032	-	\$36,802	\$9,088
461	Taylor's Crossing Public Charter	(\$99,191)	\$82,874	-	\$16,318	\$4,029
462	Xavier Charter School	(\$178,782)	\$98,859	-	\$79,923	\$19,736
463	Vision Charter School	(\$196,247)	\$125,736	-	\$70,511	\$17,412
464	White Pine Charter School	(\$162,598)	\$85,492	-	\$77,106	\$19,040
465	North Valley Academy	(\$66,823)	\$82,165	-	-	-
466	iSucceed Virtual High School	(\$253,627)	\$255,520	-	-	-
468	Idaho Science & Tech Charter	(\$82,201)	\$127,790	-	-	-
469	Idaho Connects Online (ICON)	(\$124,013)	\$0	\$124,013	-	\$30,624

		APR	IL 5, 2021			ATTACHME
	Column #		2	3	4	5
	OL DISTRICT / IC CHARTER SCHOOL	Reduced Discretionary Funding	FY 21 ESSER II Appropriation	Set Aside for Non-Title I Schools	Set Aside for Low-Title I Schools	Additional Set Aside for Non- Title I and Low- Title I Schools
LEA#	LEA Name		51.6%	Column 1	Column 1+2	24.7% of column 3 or 4
470	Kootenai Bridge Academy	(\$135,831)	\$0	\$135,831	-	\$33,542
472	Palouse Prairie Charter School	(\$52,016)	\$31,447	-	\$20,569	\$5,079
473	The Village Charter School	(\$60,417)	\$87,930	-	-	-
474	Monticello Montessori Charter School	(\$51,257)	\$84,307	-	-	-
475	Sage International School of Boise	(\$254,860)	\$226,589	-	\$28,271	\$6,981
476	Another Choice Virtual Charter School	(\$145,939)	\$217,509	-	-	-
477	Blackfoot Charter Comm. Learning Ctr	(\$109,395)	\$222,437	-	-	-
478	Legacy Charter School	(\$77,265)	\$67,218	-	\$10,047	\$2,481
479	Heritage Academy	(\$48,552)	\$87,717	-	-	-
480	STEM Charter Academy	(\$168,626)	\$0	\$168,626	-	\$41,640
481	Heritage Community Charter School	(\$120,644)	\$211,409	-	-	-
482	American Heritage Charter School	(\$116,609)	\$68,713	-	\$47,895	\$11,827
483	Chief Tahgee Elementary Academy	(\$30,897)	\$74,263	-	-	_
485	Bingham Academy	(\$42,714)	\$36,258	-	\$6,456	\$1,594
486	Upper Carmen Charter School	(\$16,089)	\$0	\$16,089	-	\$3,973
487	Forrest M. Bird Charter School	(\$107,450)	\$131,978	-	-	-
488	Syringa Mountain School	(\$35,974)	\$36,306	-	-	-
489	Idaho Technical Career Academy	(\$92,974)	\$0	\$92,974	-	\$22,959
491	Coeur d'Alene Charter Academy	(\$183,053)	\$0	\$183,053	-	\$45,203
492	ANSER Charter School	(\$118,175)	\$75,589	-	\$42,587	\$10,516
493	North Star Charter School	(\$247,076)	\$0	\$247,076	-	\$61,013
494	Pocatello Community Charter School	(\$91,360)	\$118,551	-	-	-
495	Alturas International Academy	(\$145,655)	\$121,844	-	\$23,810	\$5,880
496	Gem Prep: Pocatello	(\$107,212)	\$119,307	-	-	-
497	Pathways in Education - Nampa	(\$85,903)	\$65,052	-	\$20,850	\$5,149
498	Gem Prep: Meridian	(\$128,142)	\$132,292	-	-	_
499	Future Public School	(\$73,041)	\$104,999	-	-	-
508	Hayden Canyon Charter School	(\$66,776)	\$47,553	-	\$19,222	\$4,747

APRIL 5, 2021					AIIACHN
Column #	1	2	3	4	5
SCHOOL DISTRICT / PUBLIC CHARTER SCHOOL	Reduced Discretionary Funding	FY 21 ESSER II Appropriation	Set Aside for Non-Title I Schools	Set Aside for Low-Title I Schools	Additional Set Aside for Non- Title I and Low- Title I Schools
LEA # LEA Name		51.6%	Column 1	Column 1+2	24.7% of column 3 or 4
511 Peace Valley Charter School	(\$75,034)	\$42,200	-	\$32,834	\$8,108
513 Project Impact STEM Academy	(\$60,749)	\$64,322	-	-	-
518 ARTEC - Industrial	(\$30,184)	\$0	\$30,184	-	\$7,454
523 Elevate Academy	(\$185,426)	\$138,469	-	\$46,957	\$11,595
528 Forge International School	(\$93,733)	\$56,376	-	\$37,357	\$9,225
531 FernWaters Public Charter School	(\$19,695)	\$36,519	-	-	-
532 Treasure Valley Classical Academy	(\$102,704)	\$49,884	-	\$52,820	\$13,043
534 Gem Prep: Online	(\$172,090)	\$176,606	-	-	-
540 Island Park Charter School	(\$4,746)	\$0	\$4,746	-	\$1,172
544 MOSAIC	(\$58,233)	\$59,528	-	-	-
550 Doral Academy of Idaho	(\$38,063)	\$22,786	-	\$15,277	\$3,773
553 Pinecrest Academy of Idaho	(\$32,273)	\$0	\$32,273	-	\$7,969
555 COSSA Academy	(\$48,789)	\$0	\$48,789	-	\$12,048
559 Thomas Jefferson Charter School	(\$110,392)	\$54,040	-	\$56,352	\$13,915
TOTALS	(\$76,616,144)	\$90,939,785	\$2,141,014	\$7,363,305	\$2,346,981

#### **FACT SHEET**

## ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021

This chart outlines the primary differences between the Elementary and Secondary School Emergency Relief (ESSER) Fund under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020, and the ESSER II Fund under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)
Authorizing	Section 18003 of Division B of the	Section 313 of the Coronavirus Response
Legislation	Coronavirus Aid, Relief, and Economic	and Relief Supplemental Appropriations
	Security (CARES) Act	(CRRSA) Act, 2021
Period of	May be used for pre-award costs dating back	Same as ESSER Fund (CARES Act): May be
Funds	to March 13, 2020, when the national	used for pre-award costs dating back to
Availability	emergency was declared.	March 13, 2020, when the national
		emergency was declared.
	Available for obligation by State educational	
	agencies (SEAs) and subrecipients through	Available for obligation by SEAs and
	September 30, 2022.	subrecipients through September 30, 2023.
SEA Deadline	SEA must award the funds within one year of	SEA must award the funds within one year
for Awarding	receiving them, which will be April through	of receiving them, which will be January
Funds	June 2021, depending on an SEA's award	2022.
	date.	
Definition of	For the 90 percent of funds for local	Same as ESSER Fund (CARES Act): For the
"Awarded"	educational agencies (LEAs), funds are	90 percent of funds for LEAs, funds are
	generally considered "awarded" when the	generally considered "awarded" when the
	SEA subgrants the funds to an LEA.	SEA subgrants the funds to an LEA.
	For the SEA reserve (see section 18003(e) of	For the SEA reserve (see section 313(e) of
	the CARES Act), funds are "awarded" when	the CRRSA Act), funds are "awarded" when
	the SEA awards a contract or subgrant, or	the SEA awards a contract or subgrant, or
	when it retains funds to provide direct	when it retains funds to provide direct
	services.	services.
Uses of Funds	The CARES Act includes allowable uses of	Same as ESSER Fund (CARES Act): Note
	funds related to preventing, preparing for,	that the "additional" LEA allowable uses of
	and responding to COVID-19.	funds under the CRRSA Act (addressing
		learning loss, preparing schools for
	Note that the "additional" LEA allowable uses	reopening, and testing, repairing, and
	of funds under the CRRSA Act already were	upgrading projects to improve air quality in
	permitted under the CARES Act.	school buildings) already are permitted
		under the CARES Act.
Equitable	An LEA that receives ESSER funds under the	The CRRSA Act includes a separate program
Services	CARES Act (Section 18005) must provide	of Emergency Assistance for Non-Public
	equitable services to non-public school	Schools for which eligible non-public

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)
	students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA.	schools may apply to an SEA to receive services or assistance. Consequently, LEAs are not required to provide equitable services under ESSER II.
Maintenance of Effort (MOE)	Under the CARES Act, a State that receives ESSER funds must maintain support for elementary and secondary education and State support for higher education in each of fiscal years (FY) 2020 and 2021 at least at the level of such support that is the average of the support for elementary and secondary education and higher education provided in the three fiscal years preceding the date of enactment of the CARES Act (FYs 2017, 2018, 2019).	Under the CRRSA Act, a State that receives ESSER II funds must maintain support for elementary and secondary education and higher education in FY 2022 based on the proportional share of the State's support for elementary and secondary education and higher education relative to the State's overall spending averaged over FYs 2017, 2018, and 2019.
Reporting	Under the CARES Act, each SEA that receives ESSER funds must meet the reporting requirements of section 15011 of the CARES Act, which are satisfied through the Federal Funding Accountability and Transparency Act (FFATA) reporting, and other reporting as the Secretary may require (Annual Reporting).	Under the CRRSA Act, each SEA that receives ESSER II funds must meet the CARES Act reporting requirements that apply to ESSER funds and submit a report to the Secretary within six months of award that contains a detailed accounting of the use of ESSER II funds, that includes how the State is using funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including: low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.
Tracking of Funds	ESSER funds must be tracked separately from ESSER II funds.	ESSER II funds must be tracked separately from ESSER funds.

#### **SUBJECT**

American Rescue Plan Act, 2021 – Elementary and Secondary Emergency Relief Fund

#### REFERENCE

March – April 2020	The Board has received weekly updates on the federal response to the coronavirus (COVID-19) pandemic and the availability of funding through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).
April 27, 2020	The Board received an update on the allowable uses and amount of funds available to Idaho through the Elementary and Secondary School Emergency Relief Fund and Governor's Emergency Education Relief Fund.
May 4, 2020	The Board directed staff to move forward with data analysis for the discussed proposals and to identify sources of funds for those proposals.
June 10, 2020	The Board approved the use of the ESSER I 10% SEA reserve funds for grants to local education agencies and for funding for professional development to provide social emotional and behavioral health supports remotely;
August 26, 2020	The Board approved a methodology and allocation for \$1,000,000 from the ESSER I 10% SEA reserve funds for social emotional and behavioral health supports.
October 21, 2020	The Board received a CARES Act funding source and equitable services update.
February 18, 2021	Board received and update on the CARES Act and Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act)

#### APPLICABLE STATUTE, RULE, OR POLICY

American Rescue Plan Act of 2021, Public Law 117-2

#### **BACKGROUND/DISCUSSION**

The American Rescue Plan (ARP) Act was enacted on March 11, 2021. It provides a third installment of funding for Elementary and Secondary Emergency Relief, referred to as ARP ESSER. On March 24, 2021, Idaho received a Grant Award Notification to provide immediate access to two-thirds of the State's allocation under ARP ESSER, which equates to \$293,294,694. The March 24<sup>th</sup> letter from U.S. Secretary of Education Miguel Cardona also explained that "the remaining funds (\$146,647,347) will become available after submission of a State application with a plan that describes, for example, how ARP ESSER funds will be used to safely return students to in-person instruction, maximize in-person instruction time, operate schools, and meet the needs of students, and that addresses other requirements of the ARP ESSER Fund. We intend to make this application

available next month, and States and school districts are already actively developing their plans for the use of ARP ESSER funds. As this planning continues, consultation with and input from stakeholders and the public, including students, families, civil rights organizations including disability rights organizations, school administrators, superintendents, and educators and their unions, should be an essential component of the process."

The U.S. Department of Education has provided the following guidance with regard to award timing for ARP ESSER funds: "With respect to making local educational agency (LEA) sub grants (90% of the total ARP ESSER allocation), the SEA must allocate ARP ESSER funds in an expedited and timely manner and, to the extent practicable, not later than 60 days after the SEA receives those funds. An SEA must award ARP ESSER funds not allocated to LEAs within one year of the date the SEA receives those funds." The funds are available for "obligation" by SEAs and sub recipients through September 30, 2023.

An LEA that receives ARP ESSER funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.

### **IMPACT**

Idaho's ARP ESSER allocation is \$439,942,041. State allocation of these funds to Local Educational Agencies (LEAs) is largely formulaic.

- 90% to LEAs based on Title I populations (\$395,947,837).
  - LEAs must reserve at least 20% of their allocation "to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups."
  - The remaining 80% may be used for a wide range of activities to address needs arising from the pandemic (see Attachment 3 for detail).
- 10% State Education Agency reserve (\$43,994,204)
  - 5% of total ARP ESSER for implementation of evidence-based interventions aimed specifically at addressing learning loss
  - 1% of total ARP ESSER for evidence-based summer enrichment programs
  - 1% of total ARP ESSER for evidence-based comprehensive afterschool programs
  - Up to ½ of 1% of total ARP ESSER for administrative costs and emergency needs (\$2,199,710)
  - The remainder (at least 2.5%) "for emergency needs as determined by the State educational agency to address issues responding to coronavirus, which may be addressed through the use of grants or contracts."

#### **ATTACHMENTS**

Attachment 1 – ARP ESSER Fact Sheet Attachment 2 – ARP ESSER LEA Allocations Attachment 3 – APR ESSER Uses of Funds

#### **BOARD STAFF COMMENTS AND RECOMMENDATIONS**

As referenced above in the Background, one-third of the state's ARP ESSER allocation will become available after the state submits a plan "that describes, for example, how ARP ESSER funds will be used to safely return students to inperson instruction, maximize in-person instruction time, operate schools, and meet the needs of students, and that addresses other requirements of the ARP ESSER Fund." The Board may want to discuss these areas which could help inform development of the state's plan.

The Board could also discuss a recommendation to the legislature regarding spending authority for ARP ESSER funds. For example, full spending authority could be provided for FY 2022 with carryover spending authority into to FY 2023.

#### **BOARD ACTION**

I move to preliminarily designate the use of the 2.5% of the SEA reserve funds to local education agencies who receive no ARP ESSER funds or low ARP ESSER funds based on their Title I student populations, pending final state spending authority appropriations for FY 2022.

Moved by	Seconded by	Carried Yes	No
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# U.S. DEPARTMENT OF EDUCATION FACT SHEET American Rescue Plan Act of 2021 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP ESSER)

This document outlines the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021. ARP ESSER provides a total of nearly \$122 billion to States and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. In addition to ARP ESSER, the ARP Act includes \$3 billion for special education, \$850 million for the Outlying Areas, \$2.75 billion to support non-public schools, and additional funding for homeless children and youth, Tribal educational agencies, Native Hawaiians, and Alaska Natives.

To address the immediate needs of schools and districts, the U.S. Department of Education (Department) will begin making ARP ESSER funds available to States this month.

### **ARP ESSER OVERVIEW**

#### State Allocation of ARP ESSER Funds

- A State must subgrant not less than 90 percent of its total ARP ESSER allocation to local educational agencies (LEAs) (including charter schools that are LEAs) in the State to help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic. The State must allocate these funds to LEAs on the basis of their respective shares of funds received under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) in fiscal year (FY) 2020.
- The ARP ESSER Fund includes three State-level reservations for activities and interventions that
  respond to students' academic, social, and emotional needs and address the disproportionate impact
  of COVID-19 on underrepresented student subgroups, including each major racial and ethnic group,
  children from low-income families, children with disabilities, English learners, gender, migrant students,
  students experiencing homelessness, and children and youth in foster care:
  - 5 percent of the total ARP ESSER allocation for the implementation of evidence-based interventions aimed specifically at addressing learning loss, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
  - 1 percent of the total ARP ESSER allocation for evidence-based summer enrichment programs.
  - 1 percent of the total ARP ESSER allocation for evidence-based comprehensive afterschool programs.
- A State may use up to ½ of 1 percent of its total ARP ESSER allocation for administrative costs and emergency needs as determined by the State to address issues related to COVID-19.

#### **Reservation for Homeless Children & Youth**

The ARP ESSER Fund also requires the Department to reserve \$800 million to support efforts to identify homeless children and youth, and provide them with comprehensive, wrap-around services that address needs arising from the COVID-19 pandemic and allow them to attend school and participate fully in all school activities. The Department will award these funds expeditiously, and will work to coordinate these new resources with supports provided through the McKinney-Vento Homeless Assistance Act as well as other ARP ESSER Fund activities targeting homeless children and youth.

#### **LEA Use of ARP ESSER Funds**

Of the total amount allocated to an LEA from the State's ARP ESSER award, the LEA must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

Remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic, including any activity authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act (AEFLA), or Carl D. Perkins Career and Technical Education Act of 2006 (Perkins CTE). Specifically, ARP ESSER funds may be used to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) on reopening and operating schools to effectively maintain the health and safety of students, educators, and other staff, as well as:

- coordinating preparedness and response efforts with State, local, Tribal, and territorial public health departments to prevent, prepare for, and respond to COVID-19;
- training and professional development on sanitizing and minimizing the spread of infectious diseases;
- purchasing supplies to sanitize and clean the LEA's facilities;
- repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards;
- improving indoor air quality;
- addressing the needs of children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth;
- developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
- planning for or implementing activities during long-term closures, including providing meals to eligible students and providing technology for online learning;
- purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) for students that aids in regular and substantive educational interaction between students and their classroom instructors, including students from low-income families and children with disabilities;
- providing mental health services and supports, including through the implementation of evidencebased 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

#### **LEA Safe Return to In-Person Instruction Plan**

An LEA that receives ARP ESSER funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.

### Comparison of ESSER Fund (CARES Act), ESSER II Fund (CRRSA Act), and ARP ESSER (ARP Act)

This following table outlines the primary differences between the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act 2021, Public Law 117-2, enacted on March 11, 2021; the ESSER II Fund under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, enacted on December 27, 2020; and the ESSER Fund under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020.

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
Authorizing	Section 18003 of Division B	Section 313 of the Coronavirus	Section 2001 of the American
Legislation	of the Coronavirus Aid,	Response and Relief	Rescue Plan (ARP) Act
	Relief, and Economic	Supplemental Appropriations	
	Security (CARES) Act	(CRRSA) Act	
Period of	May be used for pre-award	May be used for pre-award	May be used for pre-award
Funds	costs dating back to March	costs dating back to March 13,	costs dating back to March 13,
Availability,	13, 2020, when the	2020, when the national	2020, when the national
excluding 12-	national emergency was	emergency was declared.	emergency was declared.
month	declared.		
Tydings		Available for obligation by	Available for obligation by
Amendment	Available for obligation by	SEAs and subrecipients	SEAs and subrecipients
period	State educational agencies	through September 30, 2022.	through September 30, 2023.
	(SEAs) and subrecipients		
	through September 30,		
	2021.		
SEA Deadline	An SEA must award the	An SEA must award the funds	With respect to making local
for Awarding	funds within one year of	within one year of receiving	educational agency (LEA)
Funds	receiving them, which will	them, which will be January	subgrants (90% of the total
	be April through June	2022.	ARP ESSER allocation), the SEA
	2021, depending on an		must allocate ARP ESSER
	SEA's award date.		funds in an expedited and
			timely manner and, to the
			extent practicable, not later
			than 60 days after the SEA
			receives those funds.
			An SEA must award ARP ESSER
			funds not allocated to LEAs
			within one year of the date
			the SEA receives those funds.
Definition of	For the 90 percent of funds	Same as ESSER: For the 90	Same as ESSER: For the 90
"Awarded"	for LEAs, funds are	percent of funds for LEAs,	percent of funds for LEAs,
	generally considered	funds are generally considered	funds are generally
	"awarded" when the SEA	"awarded" when the SEA	considered "awarded" when
	subgrants the funds to an	subgrants the funds to an LEA.	the SEA subgrants the funds
	LEA.		to an LEA.
		For the SEA reserve (see	
	For the SEA reserve (see	section 313(e)), funds are	For the funds that the SEA
	section 18003(e)), funds	"awarded" when the SEA	reserves (section 2001(f)),

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
	are "awarded" when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.	awards a contract or subgrant, or when it retains funds to provide direct services.	funds are "awarded" when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.
LEA Uses of Funds and Reservations	The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.  ESSER funds may be used for the same allowable purposes as ESSER II and ARP ESSER, including hiring new staff and avoiding layoffs.  No required reservations of funds.	ESSER II funds may be used for the same allowable purposes as ESSER and ARP ESSER, including hiring new staff and avoiding layoffs.  Note that the "additional" LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.  No required reservations 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, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.  The remaining ARP ESSER funds may be used for the same allowable purposes as ESSER and ESSER II, including hiring new staff and avoiding layoffs.  Note that section 2001(e) specifically authorizes an LEA to use ARP ESSER funds to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. An LEA may also

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
			use its ESSER and ESSER II funds for this purpose, although it is not expressly listed in the CARES or CRRSA Act.
Equitable Services	An LEA that receives ESSER funds under the CARES Act (section 18005) must provide equitable services to non-public school students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA.	The CRRSA Act (section 312(d)) includes a separate program of Emergency Assistance for Non-Public Schools under which eligible non-public schools may apply to an SEA to receive services or assistance. Consequently, LEAs do not provide equitable services under ESSER II.	The ARP (section 2002) includes a separate program of Emergency Assistance for Non-Public Schools (EANS). Consequently, LEAs do not provide equitable services under ARP ESSER.  Under EANS, an SEA provides services or assistance to non- public schools that enroll a significant percentage of children from low-income families and are most impacted by COVID-19. EANS funds may not be used to provide reimbursements for costs incurred by non-public schools.
Maintenance of Effort (MOE)	Under the CARES Act (section 18008), there is a State MOE requirement for each of fiscal years (FYs) 2020 and 2021 (based on dollar levels of State support for education).	Under the CRRSA Act (section 317), there is a State MOE requirement for FY 2022 (based on percentages of the State's overall spending used to support education).	Under the ARP (section 2004(a)), there is a State MOE requirement for each of FYs 2022 and 2023 (based on percentages of the State's overall spending used to support education).
Maintenance of Equity	Not applicable	Not applicable	The ARP (section 2004(b) and (c)) contains both State and LEA maintenance of equity requirements for each of FYs 2022 and 2023. The Department intends to provide additional guidance on these important requirements.
Reporting	An SEA must meet the reporting requirements of section 15011, which are satisfied through the Federal Funding Accountability and	An SEA must meet the CARES Act reporting requirements that apply to ESSER funds and submit a report to the Secretary within six months of award that contains a detailed	An SEA must comply with all reporting requirements at such time and in such manner and containing such information as the Secretary may reasonably require.

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
ТОРІС	Transparency Act (FFATA) reporting, and other reporting as the Secretary may require.	accounting of the use of ESSER II funds, that includes how the State is using funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including: children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness,	FFATA reporting requirements apply.
		and children and youth in foster care.	
Tracking of Funds	ESSER funds must be tracked separately from other funds (including from ESSER II and ARP ESSER funds).	ESSER II funds must be tracked separately from other funds (including from ESSER and ARP ESSER funds).	ARP funds must be tracked separately from other funds (including from ESSER and ESSER II funds).

### **ATTACHMENT 2**



LEA#	LEA Name	ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))  ESSER III Allocation  ESSER III Allocation  20% Learning		Allocated afto ED Approves Set-aside Res Appli	llocation - er U.S. Dept of Idaho's State erve Plan and cation echment T) ESSER III Allocation
			Through	Loss	Through	Loss
1	BOISE INDEPENDENT DISTRICT	\$33,044,158	\$17,623,551	\$4,405,888	\$8,811,776	\$2,202,944
2	JOINT SCHOOL DISTRICT NO. 2	\$31,088,473	\$16,580,519	\$4,145,130	\$8,290,259	\$2,072,565
3	KUNA JOINT DISTRICT	\$6,550,668	\$3,493,689	\$873,422	\$1,746,845	\$436,711
11	MEADOWS VALLEY DISTRICT	\$434,186	\$231,566	\$57,891	\$115,783	\$28,946
13	COUNCIL DISTRICT	\$472,493	\$251,996	\$62,999	\$125,998	\$31,500
21	MARSH VALLEY JOINT DISTRICT	\$1,510,160	\$805,419	\$201,355	\$402,709	\$100,677
25	POCATELLO DISTRICT	\$19,109,471	\$10,191,718	\$2,547,929	\$5,095,859	\$1,273,965
33	BEAR LAKE COUNTY DISTRICT	\$1,333,246	\$711,064	\$177,766	\$355,532	\$88,883
41	ST MARIES JOINT DISTRICT	\$1,188,137	\$633,673	\$158,418	\$316,837	\$79,209
44	PLUMMER-WORLEY JOINT DISTRICT	\$2,102,611	\$1,121,392	\$280,348	\$560,696	\$140,174
52	SNAKE RIVER DISTRICT	\$2,351,146	\$1,253,944	\$313,486	\$626,972	\$156,743
55	BLACKFOOT DISTRICT	\$5,143,912	\$2,743,420	\$685,855	\$1,371,710	\$342,927
58	ABERDEEN DISTRICT	\$1,128,423	\$601,825	\$150,456	\$300,913	\$75,228
59	FIRTH DISTRICT	\$646,429	\$344,762	\$86,191	\$172,381	\$43,095
60	SHELLEY JOINT DISTRICT	\$1,902,149	\$1,014,479	\$253,620	\$507,240	\$126,810
61	BLAINE COUNTY DISTRICT	\$2,080,027	\$1,109,348	\$277,337	\$554,674	\$138,668
71	GARDEN VALLEY DISTRICT	\$663,858	\$354,057	\$88,514	\$177,029	\$44,257
72	BASIN SCHOOL DISTRICT	\$478,744	\$255,330	\$63,832	\$127,665	\$31,916
73	HORSESHOE BEND SCHOOL DISTRICT	\$373,295	\$199,091	\$49,773	\$99,545	\$24,886
83	WEST BONNER COUNTY DISTRICT	\$3,070,768	\$1,637,743	\$409,436	\$818,872	\$204,718

### **ATTACHMENT 2**



		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))  ESSER III Allocation  ESSER III Allocation		Second Allocation - Allocated after U.S. Dep ED Approves Idaho's Sta Set-aside Reserve Plan a Application (GAN, Attachment T) ESSER III Allocation Allocation	
LEA#	LEA Name		80% Flow- Through	20% Learning Loss	80% Flow- Through	20% Learning Loss
84	LAKE PEND OREILLE SCHOOL DISTRICT	\$5,717,558	\$3,049,364	\$762,341	\$1,524,682	\$381,171
91	IDAHO FALLS DISTRICT	\$14,812,737	\$7,900,126	\$1,975,032	\$3,950,063	\$987,516
93	BONNEVILLE JOINT DISTRICT	\$11,253,871	\$6,002,064	\$1,500,516	\$3,001,032	\$750,258
101	BOUNDARY COUNTY DISTRICT	\$3,564,676	\$1,901,160	\$475,290	\$950,580	\$237,645
111	BUTTE COUNTY JOINT DISTRICT	\$643,980	\$343,456	\$85,864	\$171,728	\$42,932
121	CAMAS COUNTY DISTRICT	\$193,615	\$103,262	\$25,815	\$51,631	\$12,908
131	NAMPA SCHOOL DISTRICT	\$26,814,528	\$14,301,082	\$3,575,270	\$7,150,541	\$1,787,635
132	CALDWELL DISTRICT	\$14,270,779	\$7,611,082	\$1,902,770	\$3,805,541	\$951,385
133	WILDER DISTRICT	\$1,459,079	\$778,176	\$194,544	\$389,088	\$97,272
134	MIDDLETON DISTRICT	\$2,539,937	\$1,354,633	\$338,658	\$677,316	\$169,329
135	NOTUS DISTRICT	\$576,478	\$307,455	\$76,864	\$153,727	\$38,432
136	MELBA JOINT DISTRICT	\$855,465	\$456,248	\$114,062	\$228,124	\$57,031
137	PARMA DISTRICT	\$1,386,635	\$739,539	\$184,885	\$369,769	\$92,442
139	VALLIVUE SCHOOL DISTRICT	\$9,081,618	\$4,843,529	\$1,210,882	\$2,421,765	\$605,441
148	GRACE JOINT DISTRICT	\$468,080	\$249,643	\$62,411	\$124,821	\$31,205
149	NORTH GEM DISTRICT	\$133,747	\$71,332	\$17,833	\$35,666	\$8,916
150	SODA SPRINGS JOINT DISTRICT	\$714,188	\$380,900	\$95,225	\$190,450	\$47,613
151	CASSIA COUNTY JOINT DISTRICT	\$6,925,316	\$3,693,502	\$923,375	\$1,846,751	\$461,688
161	CLARK COUNTY DISTRICT	\$253,947	\$135,439	\$33,860	\$67,719	\$16,930
171	OROFINO JOINT DISTRICT	\$1,872,203	\$998,509	\$249,627	\$499,254	\$124,814

### **ATTACHMENT 2**



		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))  ESSER III Allocation  ESSER III Allocation		NLT 5.25.2021 (Sec. 2001(d)(2))  ED Approves Idah Set-aside Reserve Applicatio (GAN, Attachm SSER III  ESSER III  ESSER III	
LEA#	LEA Name		80% Flow- Through	20% Learning Loss	80% Flow- Through	20% Learning Loss
181	CHALLIS JOINT DISTRICT	\$1,063,862	\$567,393	\$141,848	\$283,697	\$70,924
182	MACKAY JOINT DISTRICT	\$185,386	\$98,873	\$24,718	\$49,436	\$12,359
192	GLENNS FERRY JOINT DISTRICT	\$1,171,495	\$624,797	\$156,199	\$312,399	\$78,100
193	MOUNTAIN HOME DISTRICT	\$6,614,618	\$3,527,796	\$881,949	\$1,763,898	\$440,975
201	PRESTON JOINT DISTRICT	\$1,903,620	\$1,015,264	\$253,816	\$507,632	\$126,908
202	WEST SIDE JOINT DISTRICT	\$595,194	\$317,437	\$79,359	\$158,718	\$39,680
215	FREMONT COUNTY JOINT DISTRICT	\$3,844,237	\$2,050,260	\$512,565	\$1,025,130	\$256,282
221	EMMETT INDEPENDENT DISTRICT	\$4,574,133	\$2,439,538	\$609,884	\$1,219,769	\$304,942
231	GOODING JOINT DISTRICT	\$2,064,370	\$1,100,997	\$275,249	\$550,499	\$137,625
232	WENDELL DISTRICT	\$1,626,044	\$867,223	\$216,806	\$433,612	\$108,403
233	HAGERMAN JOINT DISTRICT	\$619,543	\$330,423	\$82,606	\$165,211	\$41,303
234	BLISS JOINT DISTRICT	\$237,232	\$126,524	\$31,631	\$63,262	\$15,815
242	COTTONWOOD JOINT DISTRICT	\$574,573	\$306,439	\$76,610	\$153,220	\$38,305
243	SALMON RIVER JOINT SCHOOL DISTRICT	\$264,831	\$141,243	\$35,311	\$70,622	\$17,655
244	MOUNTAIN VIEW SCHOOL DISTRICT	\$1,894,155	\$1,010,216	\$252,554	\$505,108	\$126,277
251	JEFFERSON COUNTY JOINT DISTRICT	\$4,534,687	\$2,418,500	\$604,625	\$1,209,250	\$302,312
252	RIRIE JOINT DISTRICT	\$379,046	\$202,158	\$50,539	\$101,079	\$25,270
253	WEST JEFFERSON DISTRICT	\$651,032	\$347,217	\$86,804	\$173,609	\$43,402
261	JEROME JOINT DISTRICT	\$5,898,341	\$3,145,782	\$786,445	\$1,572,891	\$393,223
262	VALLEY DISTRICT	\$714,152	\$380,881	\$95,220	\$190,440	\$47,610

### **ATTACHMENT 2**



		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))  ESSER III Allocation  ESSER III Allocation		NLT 5.25.2021 (Sec. 2001(d)(2)) ED Approves Set-aside Res Appli (GAN, Att		llocation - er U.S. Dept of Idaho's State erve Plan and cation achment T) ESSER III Allocation
LEA#	LEA Name		80% Flow- Through	20% Learning Loss	80% Flow- Through	20% Learning Loss	
271	COEUR D'ALENE DISTRICT	\$13,496,023	\$7,197,879	\$1,799,470	\$3,598,939	\$899,735	
272	LAKELAND DISTRICT	\$5,863,932	\$3,127,430	\$781,858	\$1,563,715	\$390,929	
273	POST FALLS DISTRICT	\$8,120,858	\$4,331,124	\$1,082,781	\$2,165,562	\$541,391	
274	KOOTENAI DISTRICT	\$361,154	\$192,615	\$48,154	\$96,308	\$24,077	
281	MOSCOW DISTRICT	\$2,541,988	\$1,355,727	\$338,932	\$677,864	\$169,466	
282	GENESEE JOINT DISTRICT	\$288,923	\$154,092	\$38,523	\$77,046	\$19,262	
283	KENDRICK JOINT DISTRICT	\$227,775	\$121,480	\$30,370	\$60,740	\$15,185	
285	POTLATCH DISTRICT	\$536,281	\$286,017	\$71,504	\$143,008	\$35,752	
287	TROY SCHOOL DISTRICT	\$229,238	\$122,260	\$30,565	\$61,130	\$15,283	
288	WHITEPINE JOINT SCHOOL DISTRICT	\$276,781	\$147,617	\$36,904	\$73,808	\$18,452	
291	SALMON DISTRICT	\$1,828,013	\$974,940	\$243,735	\$487,470	\$121,868	
292	SOUTH LEMHI DISTRICT	\$151,771	\$80,945	\$20,236	\$40,472	\$10,118	
302	NEZPERCE JOINT DISTRICT	\$161,846	\$86,318	\$21,579	\$43,159	\$10,790	
304	KAMIAH JOINT DISTRICT	\$2,766,741	\$1,475,595	\$368,899	\$737,797	\$184,449	
305	HIGHLAND JOINT DISTRICT	\$233,790	\$124,688	\$31,172	\$62,344	\$15,586	
312	SHOSHONE JOINT DISTRICT	\$766,490	\$408,795	\$102,199	\$204,397	\$51,099	
314	DIETRICH DISTRICT	\$396,254	\$211,335	\$52,834	\$105,668	\$26,417	
316	RICHFIELD DISTRICT	\$405,035	\$216,018	\$54,005	\$108,009	\$27,002	
321	MADISON DISTRICT	\$7,701,145	\$4,107,277	\$1,026,819	\$2,053,639	\$513,410	
322	SUGAR-SALEM JOINT DISTRICT	\$1,585,884	\$845,805	\$211,451	\$422,902	\$105,726	

### **ATTACHMENT 2**



		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))		Second Allocation - Allocated after U.S. Dept of ED Approves Idaho's State Set-aside Reserve Plan and Application (GAN, Attachment T)	
			ESSER III Allocation	ESSER III Allocation	ESSER III Allocation	ESSER III Allocation
LEA#	LEA Name		80% Flow-	20% Learning	80% Flow-	20% Learning
			Through	Loss	Through	Loss
331	MINIDOKA COUNTY JOINT DISTRICT	\$5,692,239	\$3,035,861	\$758,965	\$1,517,930	\$379,483
340	LEWISTON INDEPENDENT DISTRICT	\$5,668,941	\$3,023,435	\$755,859	\$1,511,718	\$377,929
341	LAPWAI DISTRICT	\$1,244,821	\$663,905	\$165,976	\$331,952	\$82,988
342	CULDESAC JOINT DISTRICT	\$224,208	\$119,578	\$29,894	\$59,789	\$14,947
351	ONEIDA COUNTY DISTRICT	\$998,691	\$532,635	\$133,159	\$266,318	\$66,579
363	MARSING JOINT DISTRICT	\$1,948,817	\$1,039,369	\$259,842	\$519,685	\$129,921
365	BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT	\$852,046	\$454,424	\$113,606	\$227,212	\$56,803
370	HOMEDALE JOINT DISTRICT	\$2,035,190	\$1,085,434	\$271,359	\$542,717	\$135,679
371	PAYETTE JOINT DISTRICT	\$3,222,885	\$1,718,872	\$429,718	\$859,436	\$214,859
372	NEW PLYMOUTH DISTRICT	\$1,379,583	\$735,778	\$183,944	\$367,889	\$91,972
373	FRUITLAND DISTRICT	\$1,536,017	\$819,209	\$204,802	\$409,604	\$102,401
381	AMERICAN FALLS JOINT DISTRICT	\$2,648,695	\$1,412,637	\$353,159	\$706,319	\$176,580
382	ROCKLAND DISTRICT	\$201,616	\$107,529	\$26,882	\$53,764	\$13,441
391	KELLOGG JOINT DISTRICT	\$2,362,191	\$1,259,835	\$314,959	\$629,918	\$157,479
392	MULLAN DISTRICT	\$450,740	\$240,394	\$60,099	\$120,197	\$30,049
393	WALLACE DISTRICT	\$1,203,845	\$642,051	\$160,513	\$321,025	\$80,256
401	TETON COUNTY DISTRICT	\$1,840,368	\$981,530	\$245,382	\$490,765	\$122,691
411	TWIN FALLS DISTRICT	\$15,983,452	\$8,524,508	\$2,131,127	\$4,262,254	\$1,065,563
412	BUHL JOINT DISTRICT	\$2,465,801	\$1,315,094	\$328,774	\$657,547	\$164,387
413	FILER DISTRICT	\$1,678,978	\$895,455	\$223,864	\$447,727	\$111,932

### **ATTACHMENT 2**



		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))  ESSER III Allocation  Allocation		Allocated after U.S. I Sec. 2001(d)(2))  ED Approves Idaho's Set-aside Reserve Pla Application (GAN, Attachmen	
LEA#	LEA Name		80% Flow- Through	20% Learning Loss	80% Flow- Through	20% Learning Loss
	KIMBERLY DISTRICT	\$1,306,904	\$697,015	\$174,254	\$348,508	\$87,127
415	HANSEN DISTRICT	\$683,772	\$364,679	\$91,170	\$182,339	\$45,585
417	CASTLEFORD DISTRICT	\$473,250	\$252,400	\$63,100	\$126,200	\$31,550
418	MURTAUGH JOINT DISTRICT	\$346,637	\$184,873	\$46,218	\$92,436	\$23,109
421	MCCALL-DONNELLY JOINT SCHOOL DISTRICT	\$816,872	\$435,665	\$108,916	\$217,832	\$54,458
422	CASCADE DISTRICT	\$1,403,138	\$748,340	\$187,085	\$374,170	\$93,543
431	WEISER DISTRICT	\$2,371,457	\$1,264,777	\$316,194	\$632,389	\$158,097
432	CAMBRIDGE JOINT DISTRICT	\$324,604	\$173,122	\$43,281	\$86,561	\$21,640
433	MIDVALE DISTRICT	\$245,887	\$131,140	\$32,785	\$65,570	\$16,392
451	VICTORY CHARTER SCHOOL, INC.	\$318,633	\$169,938	\$42,484	\$84,969	\$21,242
452	IDAHO VIRTUAL ACADEMY, INC.	\$3,816,785	\$2,035,618	\$508,905	\$1,017,809	\$254,452
454	ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.	\$296,093	\$157,916	\$39,479	\$78,958	\$19,740
455	COMPASS PUBLIC CHARTER SCHOOL, INC.	\$607,159	\$323,818	\$80,954	\$161,909	\$40,477
456	FALCON RIDGE PUBLIC CHARTER SCHOOL, INC.	\$187,379	\$99,936	\$24,984	\$49,968	\$12,492
457	INSPIRE ACADEMICS, INC.	\$1,925,093	\$1,026,716	\$256,679	\$513,358	\$128,340
458	LIBERTY CHARTER SCHOOL, INC.	\$323,876	\$172,734	\$43,184	\$86,367	\$21,592
460	THE ACADEMY, INC.	\$422,574	\$225,373	\$56,343	\$112,686	\$28,172
461	TAYLOR'S CROSSING PUBLIC CHARTER SCHOOL, INC.	\$357,234	\$190,525	\$47,631	\$95,262	\$23,816
462	XAVIER CHARTER SCHOOL, INC.	\$426,141	\$227,275	\$56,819	\$113,637	\$28,409
463	VISION CHARTER SCHOOL, INC.	\$541,995	\$289,064	\$72,266	\$144,532	\$36,133

### **ATTACHMENT 2**



		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))  ESSER III Allocation  ESSER III Allocation		NLT 5.25.2021 Allocat (Sec. 2001(d)(2)) ED Ap Set-asi  (GA ESSER III ESSER III ESSE		Allocated afto ED Approves Set-aside Res Appli	llocation - er U.S. Dept of Idaho's State erve Plan and cation achment T)  ESSER III Allocation
LEA#	LEA Name		80% Flow- Through	20% Learning Loss	80% Flow- Through	20% Learning Loss		
464	WHITE PINE CHARTER SCHOOL, INC.	\$368,522	\$196,545	\$49,136	\$98,273	\$24,568		
465	NORTH VALLEY ACADEMY, INC.	\$354,182	\$188,897	\$47,224	\$94,449	\$23,612		
466	ISUCCEED VIRTUAL HIGH SCHOOL, INC.	\$1,104,980	\$589,323	\$147,331	\$294,661	\$73,665		
468	IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL, INC.	\$550,849	\$293,786	\$73,447	\$146,893	\$36,723		
472	PALOUSE PRAIRIE EDUCATIONAL ORGANIZATION, INC.	\$135,556	\$72,296	\$18,074	\$36,148	\$9,037		
473	THE VILLAGE CHARTER SCHOOL, INC.	\$379,031	\$202,150	\$50,537	\$101,075	\$25,269		
474	MONTICELLO MONTESSORI CHARTER SCHOOL, INC.	\$363,411	\$193,819	\$48,455	\$96,910	\$24,227		
475	THE SAGE INTERNATIONAL SCHOOL OF BOISE PUBLIC CHARTER SCHOOL, INC.	\$976,732	\$520,924	\$130,231	\$260,462	\$65,115		
476	ANOTHER CHOICE VIRTUAL CHARTER SCHOOL, INC.	\$937,595	\$500,050	\$125,013	\$250,025	\$62,506		
477	BLACKFOOT CHARTER COMMUNITY LEARNING CENTER, INC.	\$958,833	\$511,378	\$127,844	\$255,689	\$63,922		
478	LEGACY PUBLIC CHARTER SCHOOL, INC.	\$289,746	\$154,531	\$38,633	\$77,266	\$19,316		
479	HERITAGE ACADEMY, INC.	\$378,112	\$201,660	\$50,415	\$100,830	\$25,207		
481	HERITAGE COMMUNITY CHARTER SCHOOL, INC.	\$911,297	\$486,025	\$121,506	\$243,012	\$60,753		
482	AMERICAN HERITAGE CHARTER SCHOOL, INC.	\$296,196	\$157,971	\$39,493	\$78,986	\$19,746		
483	CHIEF TAHGEE ELEMENTARY ACADEMY, INC.	\$320,118	\$170,730	\$42,682	\$85,365	\$21,341		
485	IDAHO STEM ACADEMY, INC.	\$156,294	\$83,357	\$20,839	\$41,678	\$10,420		
487	SANDPOINT CHARTER SCHOOL, INC.	\$568,903	\$303,415	\$75,854	\$151,708	\$37,927		
488	SYRINGA MOUNTAIN SCHOOL, INC.	\$156,500	\$83,467	\$20,867	\$41,733	\$10,433		
492	ANSER OF IDAHO, INC.	\$325,832	\$173,777	\$43,444	\$86,889	\$21,722		
494	THE POCATELLO COMMUNITY CHARTER SCHOOL, INC.	\$511,027	\$272,548	\$68,137	\$136,274	\$34,068		

### **ATTACHMENT 2**



		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))  ESSER III ESSER III		NLT 5.25.2021 (Sec. 2001(d)(2))  ED Approves Idaho Set-aside Reserve I Application (GAN, Attachme	
			Allocation	Allocation	Allocation	Allocation
LEA#	LEA Name		80% Flow- Through	20% Learning Loss	80% Flow- Through	20% Learning Loss
495	ALTURAS INTERNATIONAL ACADEMY, INC.	\$525,221	\$280,118	\$70,029	\$140,059	\$35,015
496	GEM PREP: POCATELLO, LLC	\$515,938	\$275,167	\$68,792	\$137,583	\$34,396
497	PATHWAYS IN EDUCATION - NAMPA, INC.	\$280,414	\$149,554	\$37,389	\$74,777	\$18,694
498	GEM PREP: MERIDIAN, LLC	\$572,089	\$305,114	\$76,279	\$152,557	\$38,139
499	FUTURE PUBLIC SCHOOL, INC.	\$454,062	\$242,166	\$60,542	\$121,083	\$30,271
508	HAYDEN CANYON CHARTER SCHOOL, INC.	\$204,985	\$109,325	\$27,331	\$54,663	\$13,666
511	PEACE VALLEY CHARTER SCHOOL, INC.	\$181,908	\$97,018	\$24,254	\$48,509	\$12,127
513	PROJECT IMPACT STEM ACADEMY, INC.	\$277,267	\$147,876	\$36,969	\$73,938	\$18,484
523	ELEVATE ACADEMY INC.	\$596,885	\$318,339	\$79,585	\$159,169	\$39,792
528	FORGE INTERNATIONAL, LLC	\$243,012	\$129,606	\$32,402	\$64,803	\$16,201
531	FERN-WATERS PUBLIC CHARTER SCHOOL, INC.	\$157,419	\$83,957	\$20,989	\$41,978	\$10,495
532	TREASURE VALLEY CLASSICAL ACADEMY, INC.	\$215,721	\$115,051	\$28,763	\$57,526	\$14,381
534	GEM PREP: ONLINE LLC	\$761,276	\$406,014	\$101,503	\$203,007	\$50,752
544	MOSAICS PUBLIC SCHOOL, INC.	\$256,602	\$136,854	\$34,214	\$68,427	\$17,107
549	Gem Prep: Meridian North LLC.	\$284,559	\$151,765	\$37,941	\$75,882	\$18,971
550	DORAL ACADEMY OF IDAHO, INC.	\$98,220	\$52,384	\$13,096	\$26,192	\$6,548
559	THOMAS JEFFERSON CHARTER SCHOOL, INC.	\$232,944	\$124,237	\$31,059	\$62,119	\$15,530
560	Alturas Preparatory Academy, Inc.	\$234,789	\$125,221	\$31,305	\$62,610	\$15,653
566	Cardinal Academy, Incorporated	\$208,161	\$111,019	\$27,755	\$55,510	\$13,877
795	Idaho Arts Charter School, Inc.	\$1,118,488	\$596,527	\$149,132	\$298,263	\$74,566



		ESSER III	First Allocation -		Second Allocation -	
		Preliminary	NLT 5.2	25.2021	Allocated after U.S. Dept of	
		<b>Total Allocation</b>	(Sec. 20	01(d)(2))	ED Approves Idaho's State	
					Set-aside Reserve Plan and	
					Appli	cation
					(GAN, Atta	achment T)
			ESSER III	ESSER III	ESSER III	ESSER III
			Allocation	Allocation	Allocation	Allocation
LEA#	LEA Name		80% Flow- Through	20% Learning Loss	80% Flow- Through	20% Learning Loss
796	Gem Prep: Nampa LLC	\$829,404	\$442,349	\$110,587	\$221,174	\$55,294

Total	\$394,688,946
Total Allocation	\$395,947,837
Retained for sig. exp. charter LEAs; subject to reallocation	\$1,258,891

# American Rescue Plan ESSER Uses of Funds



Sec. 2001(e) USES OF FUNDS. — A local educational agency that receives funds under this section -

- (1) shall reserve not less than 20 percent of such funds 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, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homeless-ness, and children and youth in foster care; and
- (2) shall use the remaining funds for any of the following:
  - (A) Any activity authorized by the Elementary and Secondary Education Act of 1965.
  - (B) Any activity authorized by the Individuals with Disabilities Education Act.
  - (C) Any activity authorized by the Adult Education and Family Literacy Act.
  - (D) Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006.
  - (E) Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
  - (F) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
  - (G) Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.

- (H) Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
- (I) Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
- (J) Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, pro-viding technology for online learning to all students, providing guidance for carrying out requirements under the Individuals with Disabilities Education Act and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.
- (K) Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low- income students and children with disabilities, which may include assistive technology or adaptive equipment.
- (L) Providing mental health services and supports, including through the implementation of evidence-based full-service community schools.
- (M) Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing class-room instruction or online learning during the summer months and addressing the needs of low- income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- (N) Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing home-lessness, and children and youth in foster care, of the local educational agency, including by—
  - (i) administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;
  - (ii) implementing evidence-based activities to meet the comprehensive needs of students;

- (iii) providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
- (iv) tracking student attendance and improving student engagement in distance education.
- (O) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
- (P) Inspection, testing, maintenance, re-pair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door re-pair and replacement.
- (Q) Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.
- (R) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

#### **For Questions Contact**

Federal Programs Department Idaho State Department of Education 650 W State Street, Boise, ID 83702 208 332 6800 | www.sde.idaho.gov