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Education Stabilization Fund Programs Funded by the CARES Act, CRRSAA, and ARPA: Background and Analysis

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SUMMARY

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Rebecca R. Skinner
Specialist in Education Policy

Joselynn H. Fountain
Analyst in Education Policy

Cassandria Dortch
Specialist in Education Policy

Education Stabilization Fund Programs Funded by the CARES Act, CRRSAA, and ARPA: Background and Analysis

From March 2020 through March 2021, the enactment of three laws provided increasing levels of federal funding for elementary, secondary, and postsecondary education primarily through the Education Stabilization Fund (ESF) in response to the national emergency related to the COVID-19 pandemic as declared by President Trump on March 13, 2020. On March 27, 2020, $30.750 billion was initially appropriated for the ESF by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]), was enacted, providing an additional $81.880 billion in appropriations for an amended ESF. On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2), a budget reconciliation measure, provided an additional $169.609 billion for programs originally enacted as part of the ESF.

The ESF is generally composed of three emergency relief funds: (1) a Governor's Emergency Education Relief (GEER) Fund, which includes the Emergency Assistance to Non-Public Schools (EANS) program; (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund; and (3) a Higher Education Emergency Relief Fund (HEERF). Funds were to remain available through September 30, 2021, under the CARES Act; and remain available through September 30, 2022, under the CRRSAA and through September 30, 2023, under the ARPA. The General Education Provisions Act (GEPA) provides for an automatic one-year extension of these deadlines for the GEER Fund, EANS program, and ESSER Fund. All ESF programs are admininstered by the U.S. Department of Education (ED).Each act specifies either a percentage of the appropriated ESF funds to be made available under each ESF program after reserving funds for required purposes, such as the outlying areas and the Bureau of Indian Education, or specifies the amount of funding to be provided to individual programs.

A total of $277.7 billion was appropriated for ESF programs through a combination of discretionary and mandatory funding, with $247.0 billion provided in FY2021 under the CRRSAA and ARPA. By comparison, in FY2021, total discretionary and mandatory appropriations for ED were $77.2 billion.

GEER Fund

The GEER Fund received $2.953 billion under the CARES Act in FY2020 and $4.053 billion under the CRRSAA in FY2021 for a total of $7.006 billion. From the CRRSAA funds, the Secretary of Education is required to reserve $2.750 billion to provide grants to states to provide services and assistance to private schools under the EANS program. While the GEER Fund did not receive an appropriation under the ARPA, the EANS program received a separate appropriation of $2.750 billion. Each governor may choose to use GEER funds not reserved for the EANS program to provide emergency funds to local educational agencies (LEAs) and institutions of higher education (IHEs) serving students within the state for the continuity of operations or to any other IHE, LEA, or education-related entity within the state for a broad array of purposes, including the provision of child care and the protection of education-related jobs.

ESSER Fund

The ESSER Fund received $13.229 billion under the CARES Act in FY2020, $54.311 billion under the CRRSAA in FY2021, and $122.775 billion under the ARPA in FY2021, for a total of $190.315 billion. State educational agencies (SEAs) are required to provide at least 90% of the funds received to LEAs to be used for myriad purposes such as any activity funded under various federal education laws, coordination of preparedness and response to the COVID-19 emergency, technology acquisition, mental health services, and activities related to summer learning.

HEERF

The HEERF received $13.953 billion under the CARES Act in FY2020, $22.697 billion under the CRRSAA in FY2021, and $39.585 billion under the ARPA in FY2021, for a total of $76.234 billion. Subsequent rescissions reduced HEERF funding to $75.481 billion. The HEERF is generally composed of three programs: (1) direct grants to IHEs, (2) minority serving institutions (MSIs) programs, and (3) assistance provided through the Fund for the Improvement of Postsecondary Education Program (FIPSE). The majority (90% or more) of funds under each act are awarded as direct grants to IHEs. A minimum specified percentage of each direct grant must be used for financial aid grants to students; any remaining funds may be used for specified institutional expenses. A portion (7.5%) of HEERF funds from each act is made available to MSIs. The remaining HEERF funds are made available to IHEs through FIPSE. Grants under the MSI and FIPSE programs may be used for financial aid grants to students and specified institutional expenses.

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Introduction

From March 2020 through March 2021, three laws providing federal funding for elementary, secondary, and postsecondary education were enacted in response to the national emergency related to the COVID-19 pandemic declared by President Trump on March 13, 2020.[1] The second of these laws provided a higher amount of funding than the first, and the third provided a higher amount than the second. The funds were intended to help the U.S. educational system "prevent, prepare for, and respond to coronavirus." Funds were generally made available to states, local educational agencies (LEAs), private schools, and institutions of higher education (IHEs) to support the transition to remote learning, provide support services to students, protect education-related jobs, provide institutional support, and provide grant aid to postsecondary students.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136) was signed into law. Included in the act was the Education Stabilization Fund (ESF), which was created "to prevent, prepare for, and respond to coronavirus, domestically or internationally." The ESF was composed of three emergency relief funds:

1. a Governor's Emergency Education Relief (GEER) Fund,
2. an Elementary and Secondary School Emergency Relief (ESSER) Fund, and
3. a Higher Education Emergency Relief Fund (HEERF).[2]

It also included a reservation of funds from the total ESF appropriation for the outlying areas,[3] the Bureau of Indian Education (BIE), and a competitive grant program. The ESF, administered by the U.S. Department of Education (ED), had an appropriations level of $30.750 billion for FY2020 under the CARES Act.[4] The act provided that these funds were to remain available through September 30, 2021.[5]

On December 27, 2020, the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260) was enacted. Division M of the act is the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA). The CRRSAA reauthorized the ESF and provided additional appropriations for it. The ESF continued to include appropriations for the GEER Fund, ESSER Fund, and HEERF. From appropriations for the GEER Fund, the Secretary of Education (hereinafter referred to as the Secretary) was required to reserve funds for the Emergency Assistance to Non-Public Schools (EANS) program. The ESF also included a reservation of funds for the outlying areas and BIE from the total ESF appropriation but not a reservation of funds for

[1] The White House, "Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak," March 13, 2020, https://www.whitehouse.gov/presidential-actions/proclamation-declaring-national-emergency-concerning-novel-coronavirus-disease-covid-19-outbreak/; also at U.S. President (Trump), "Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID–19) Outbreak," 85 *Federal Register* 53, March 18, 2020.

[2] The acronyms used throughout this report are those utilized by the Department of Education in ESF-related materials.

[3] The outlying areas are American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands.

[4] The CARES Act appropriations provided for the ESF are designated as being for an emergency requirement pursuant to Section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

[5] Section 421 of the General Education Provisions Act (GEPA), commonly referred to as the "Tydings amendment," provides that any funds appropriated for an applicable program that are not obligated and expended by the recipient educational agencies and institutions before the end of the fiscal year shall remain available for obligation for one additional fiscal year (e.g., through September 30, 2022, in this case). This extension of the period of obligation of funds applies to the GEER and ESSER Funds.

the competitive grant program enacted under the CARES Act. Under the CRRSAA, the ESF had an appropriation level of $81.880 billion for FY2021.[6] The CRRSAA provided that these funds are to remain available through September 30, 2022.[7]

On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2), an FY2021 budget reconciliation measure developed in response to the COVID-19 pandemic.[8] It provided mandatory appropriations for the ESSER Fund and HEERF.[9] It also provided a separate mandatory appropriation for the EANS program, which had been initially authorized as a reservation of funds for the GEER Fund under the CRRSAA. The ARPA did not provide additional funding for the GEER Fund. It also did not include funding for the outlying areas or the BIE as part of the ESF.[10] Under the ARPA, the ESSER Fund, EANS program, and HEERF had a total appropriations level of $165.109 billion for FY2021. The ARPA provides that these funds are to remain available through September 30, 2023.[11]

This report discusses the ESF and the programs initially authorized under it that were included in the CARES Act, CRRSAA, and ARPA. The report begins with an overview of the appropriations available for the ESF and the required reservations of funds under each act. It then discusses each of the emergency education relief funds, including the EANS program. The next part of the report provides an overview of the other provisions included in the ESF: maintenance of effort (MOE) and maintenance of equity (MOEq) provisions, reporting requirements, continued payments to employees, and definitions. The report also includes several appendices that provide information on state funding under the GEER Fund, EANS program, and ESSER Fund, and funding aggregated at the state level and institutional sector level under the HEERF based on ED's published grant amounts, as well as information about periods of obligation and liquidation of funds and deadlines that apply to HEERF.

Education Stabilization Fund Overview and Appropriations

The ESF was initially authorized by the CARES Act. Under the act, funds were reserved from the total appropriation for grants to the outlying areas and BIE and for competitive grants. The

[6] The CRRSAA appropriations provided for the ESF are designated as being for an emergency requirement pursuant to Section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

[7] The "Tydings amendment" provides that any funds appropriated for an applicable program that are not obligated and expended by the recipient educational agencies and institutions before the end of the fiscal year shall remain available for obligation for one additional fiscal year (e.g., through September 30, 2023, in this case). This extension of the period of obligation of funds applies to the GEER Fund and ESSER Fund.

[8] See the House Budget Committee report (H.Rept. 117-7) for a discussion of the context surrounding the ARPA.

[9] ESF appropriations provided under the CARES Act and CRRSAA were discretionary appropriations. For more information on the difference between discretionary and mandatory appropriations, see CRS Report R44477, *Department of Education Funding: Key Concepts and FAQ*.

[10] The outlying areas received an appropriation of $850,000,000 under Title II—Committee on Health, Education, Labor, and Pensions—of the ARPA. The BIE received an appropriation of $850,000,000 under Title XI—Committee on Indian Affairs—of the ARPA. Statutory language did not specify that the funds for the outlying areas or the funds for the BIE had to be used for purposes authorized by ESF programs.

[11] The "Tydings amendment" provides that any funds appropriated for an applicable program that are not obligated and expended by the recipient educational agencies and institutions before the end of the fiscal year shall remain available for obligation for one additional fiscal year (e.g., through September 30, 2024, in this case). This extension of the period of obligation of funds applies to the ESSER Fund. At this time, it is unclear if it would apply to the EANS program.

remaining funds were then allocated to the GEER Fund, ESSER Fund, and HEERF. The CRRSAA reauthorized the ESF and preserved a structure for it similar to that under the CARES Act: reservations of funds for the outlying areas and BIE, with the remaining funds allocated to the GEER Fund, ESSER Fund, and HEERF.[12] Under the CRRSAA, about two-thirds of the funds appropriated for the GEER Fund were reserved for the EANS program. The ARPA did not provide appropriations for all of the ESF programs that had previously received appropriations under the CARES Act and CRRSAA. Rather, appropriations were provided separately for the ESSER Fund, EANS program, and the HEERF. Separate appropriations were also provided for the outlying areas and BIE.[13] No funds were appropriated for the GEER Fund.

Table 1 provides appropriations for the ESF and programs initially authorized by the ESF. The ESF initially received $277.739 billion from the CARES Act, CRRSAA, and ARPA combined. It indicates instances where funds are required to be reserved under the GEER Fund or ESSER Fund for various purposes. It also provides a breakdown of how HEERF funds must be allocated by ED for five major purposes. In response to congressional interest, the appropriations data presented in **Table 1** have not been rounded.

A portion of the initial appropriations ($76.234 billion) for the HEERF has been rescinded. The Infrastructure Investment and Jobs Act (P.L. 117-58), enacted on November 15, 2021, rescinded $353 million of the unobligated HEERF balances to offset spending for federal aid to highways, highway safety programs, and transit programs, and for other purposes. The Keep Kids Fed Act of 2022 (P.L. 117-158), enacted on June 25, 2022, rescinded an addtional $400 million of the unobligated HEERF balances to offset increased reimbursements for various federal child nutrition programs in school year 2022-2023.[14] In total, the rescissions reduce HEERF appropriations by $753 million to $75.481 billion, and reduce the total ESF appropriations to $276.986 billion. The rescissions are not reflected in **Table 1** or **Table 7**.

The appendices of this report include detailed tables of funding allocations and other aspects of the ESF. Specifically,

- **Appendix A** details ESF grants by state under the CARES Act, CRRSAA, ARPA, and all three acts combined.
- **Table A-5** provides ESF grants to the outlying areas as well as funds provided directly to the outlying areas under the ARPA.
- **Appendix B** includes a detailed discussion of the periods of obligation and liquidation of funds that correspond to the GEER Fund, EANS program, ESSER Fund, and HEERF.
- **Appendix C** includes state grants under the GEER Fund under the CARES Act and CRRSAA.
- **Appendix D** displays state grants under the EANS program under the CRRSAA and ARPA.
- **Appendix E** presents actual state grant amounts under the ESSER Fund as provided under the CARES Act, CRRSAA, ARPA, and all three acts combined.

[12] The CRRSAA did not include a reservation of funds for competitive grants.

[13] The ARPA appropriation for the BIE was provided directly to the bureau.

[14] For more information about P.L. 117-158, see CRS Report R46681, *USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic*.

- **Appendix F** presents estimated IHE allocations under the HEERF aggregated by institutional sector and state under the CARES Act, CRRSAA, ARPA, and all three acts combined.

A total of $277.7 billion was appropriated for ESF programs through a combination of discretionary and mandatory funding, with $247.0 billion provided in FY2021 under the CRRSAA and ARPA. This level of appropriations is substantially higher than the level of appropriations provided annually for programs administered by ED. For example, in FY2021 total discretionary and mandatory appropriations for ED were $77.2 billion.[15] For that same fiscal year, the Elementary and Secondary Education Act (ESEA), the largest source of federal aid for elementary and secondary education provided through annual appropriations acts, received $26.3 billion in appropriations. Title I-A of the ESEA, the largest program authorized by the ESEA, received $16.5 billion in FY2021. By comparison, the ESSER Fund received a total of $177.1 billion in FY2021 through the CRRSAA and ARPA.[16] Additionally, the HEERF provided a substantially higher level of appropriations to IHEs than was provided in annual funding bills. The majority of annual funding for higher education is provided as financial assistance to students, and a smaller portion of funding is provided as aid to IHEs. For example, annual funding for Minority Serving Institutions, the primary source of institutional aid in the HEA, received $1 billion in discretionary and mandatory appropriations through the Department of Education Appropriations Act, 2021 (P.L. 116-260, Divison H, Title III). By comparison, those programs were allocated $4.7 billion through the CRRSAA and ARPA.

[15] This does not include rescissions or supplemental appropriations. For more information, see CRS Report R46859, *Labor, Health and Human Services, and Education: FY2021 Appropriations*. FY2021 discretionary appropriations and appropriated mandatory spending were provided for ED through the Department of Education Appropriations Act, 2021 (P.L. 116-260, Division H, Title III). Total discretionary approprations for ED in FY2021 were $73.5 billion (not including rescissions or supplemental appropriations). For more information, see https://www2.ed.gov/about/overview/budget/budget23/23pbapt.pdf. For more information about discretionary and mandatory appropriations, see CRS Report R44477, *Department of Education Funding: Key Concepts and FAQ*.

[16] The ARPA provided mandatory funding for the ESSER Fund, EANS program, and HEERF as the funds were provided through a budget reconciliation measure.

Table 1. Appropriations for the ESF and ESF Programs as Provided by the CARES Act, CRRSAA, and ARPA

Program or Activity	CARES Act (FY2020)[a]		CRRSAA (FY2021)[a]		ARPA[a] (FY2021)	Total[c] (FY2020 and FY2021)
	Reservation from Total Appropriation or Remaining Funds[b]	Appropriations	Reservation from Total Appropriation or Remaining Funds[b]	Appropriations		
Total appropriation		$30,750,000,000		$81,880,000,000	$165,109,370,000	$277,739,370,000
Outlying areas	Up to 0.5%[d]	$153,750,000	0.5%	$409,400,000	$0[e]	$563,150,000
Bureau of Indian Education (BIE)	0.5%[f]	$153,750,000	0.5%	$409,400,000	$0[e]	$563,150,000
Competitive grants for states with the "highest coronavirus burden"[g]	1.0%	$307,500,000	NA	$0	$0	$307,500,000
Subtotal for outlying areas, BIE, and competitive grants	2% of total appropriation	$615,000,000	1% of total appropriation	$818,800,000	$0	$1,433,800,000
Remaining funds for GEER, ESSER, EANS program, and HEERF	100.0% of the remaining funds	$30,135,000,000	100.0% of the remaining funds	$81,061,200,000	$165,109,370,000	$276,305,570,000
Governor's Emergency Education Relief (GEER) Fund	9.8%	$2,953,230,000	5.0%	$4,053,060,000	$0	$7,006,290,000
Reservation of funds for the Emergency Assistance to Non-Public Schools (EANS) program[h]	*NA*	*NA*	*NA*	*$2,750,000,000*	*NA*	*$2,750,000,000*
Emergency Assistance to Non-Public Schools (EANS) Program[h]	NA	NA	NA	NA	$2,750,000,000	$2,750,000,000
Elementary and Secondary School Emergency Relief (ESSER) Fund	43.9%	$13,229,265,000	67.0%	$54,311,004,000	$122,774,800,000	$190,315,069,000
Reservation of funds for homeless children and youth	*NA*	*NA*	*NA*	*NA*	*$800,000,000*	*$800,000,000*
Higher Education Emergency Relief Fund (HEERF)	46.3%	$13,952,505,000	28.0%	$22,697,136,000	$39,584,570,000	$76,234,211,000[c]

Program or Activity	CARES Act (FY2020)[a]		CRRSAA (FY2021)[a]		ARPA[a] (FY2021)	Total[c] (FY2020 and FY2021)
	Reservation from Total Appropriation or Remaining Funds[b]	Appropriations	Reservation from Total Appropriation or Remaining Funds[b]	Appropriations		
Direct Grants to Institutions of Higher Education (IHEs)	*NA*	*$12,557,254,500*	*NA*	*NA*	*NA*	*$12,557,254,500*
Direct Grants to Public and Private Nonprofit IHEs	*NA*	*NA*	*NA*	*$20,200,451,040*	*$36,021,958,700*	*$56,222,409,740*
Direct Grants to Proprietary IHEs	*NA*	*NA*	*NA*	*$680,914,080*	*$395,845,700*	*$1,076,759,780*
Programs for Minority Serving Institutions	*NA*	*$1,046,437,875*	*NA*	*$1,702,285,200*	*$2,968,842,750*	*$5,717,565,825*
Fund for the Improvement of Postsecondary Education	*NA*	*$348,812,625*	*NA*	*$113,485,680*	*$197,922,850*	*$660,221,155*

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

Notes: NA = not applicable.

a. While funds provided under the CARES Act and CRRSAA were discretionary appropriations, funds provided under the ARPA were mandatory appropriations. The ARPA did not provide funds for the ESSER Fund or HEERF based on a percentage of overall ESF funds available. Rather, the ARPA specified the appropriations for each program. The period of availability of funds varies by act and may be extended. Funds for ESF programs authorized by the CARES Act are available through September 30, 2021. Funds for ESF programs provided by the CRRSAA are available through September 30, 2022. Funds for ESF programs provided by the ARPA are available through September 30, 2023. See **Appendix B** for more information about how these periods of availability may be extended.

b. Under the CARES Act and CRRSAA, appropriations for the outlying areas, the BIE, and competitive grants were determined based on a statutorily specified percentage of the total ESF appropriation. The appropriations for the GEER Fund, ESSER Fund, and HEERF were determined based on a statutorily specified percentage of the funds remaining after reserving funds for the outlying areas, the BIE, and competitive grants.

c. The Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158) rescinded $753 million of the unobligated HEERF balances. The amount of the rescissions is not reflected in the table as CRS is unable to break down the recission by each respective law.

d. The Secretary was required to allocate up to 0.5% of the total appropriation to the outlying areas on the basis of their relative need as determined by him/her, in consultation with the Secretary of the Interior. The outlying areas—American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands—are as defined in Section 8101 of the Elementary and Secondary Education Act, as amended. The Secretary opted to allocate the full 0.5% to the outlying areas under the ESF authorized by the CARES Act.

e. The outlying areas received an appropriation of $850,000,000 under Title II—Committee on Health, Education, Labor, and Pensions—of the ARPA. The BIE received an appropriation of $850,000,000 under Title XI—Committee on Indian Affairs—of the ARPA. Statutory language did not specify that the funds for the

outlying areas or the BIE had to be used for purposes authorized by ESF programs. These funds are not included in the table; if the funds had been included, the outlying areas total would have been $1,413,150,000, the BIE total would have been $1,413,150.000, and the ARPA overall total would have been $166,809,370,000. The overall total for the CARES Act, CRRSAA, and ARPA would have been $279,439,370,000.

f. Outside of the ESF, the BIE received a direct appropriation of $69,000,000 under Title VII of Division B—Emergency Appropriations for Coronavirus Health Response and Agency Operations—of the CARES Act.

g. Statutory language does not define "highest coronavirus burden" or indicate how this should be determined.

h. The CRRSAA required that $2.75 billion (just over two-thirds) of the funds appropriated for the GEER Fund ($4.05 billion) be reserved for the EANS program. The ARPA appropriated $2.75 billion for the EANS program directly.

Funds for the Outlying Areas, the BIE, and Competitive Grants

As discussed previously, both the CARES Act and CRRSAA included reservations of funds from the total ESF appropriation for the outlying areas and BIE. The CARES Act also included a reservation of funds for competitive grants. The ARPA did not reserve funds under the ESF for any of these purposes but did provide separate funding for the outlying areas and BIE.

Reservation for the Outlying Areas

This section provides an overview of the availability of ESF funds to the outlying areas. It begins with a discussion of how grant amounts were determined and awarded under the CARES Act. This is followed by discussion of supplemental funding provided to the outlying areas under the ESF provided by the CRRSAA. This section ends with a description of the funds available to the outlying areas under ARPA, although such funds are not part of the ESF.

Following the enactment of the CARES Act, ED announced on May 5, 2020, that it would award the full allowable 0.5% of the ESF overall appropriation to the outlying areas (§18001).[17] ED calculated grant amounts for each outlying area in accordance with the provisions of the GEER Fund and the ESSER Fund.[18] ED awarded 20% of the funds to the outlying areas based on factors similar to those that were used to award state grants under the GEER Fund, including each outlying area's share of the population ages 5 to 24 relative to the total population ages 5 to 24 across the outlying areas, and each outlying area's share of the count of children used to determine Title I-A grants under the Elementary and Secondary Education Act (ESEA) relative to the total number of children included in the determination of Title I-A grants for the outlying areas. The remaining 80% of the funds were awarded using factors similar to those used to award state grants under the ESSER Fund, including each outlying area's share of prior year Title I-A grants relative to the total amount of Title I-A funding provided to the outlying areas in the prior year (see subsequent discussion of each fund for more information about these factors).[19] The grant amounts available to each outlying area are detailed in **Table A-5**. To receive available funds under the GEER Fund, the governor of an outlying area had to submit a Certification and Agreement document (application) to ED.[20] To receive available funds under the ESSER Fund, the state educational agency (SEA) of an outlying area had to submit a Certification and Agreement document.[21] Outlying areas can use funds received under the GEER Fund and ESSER Fund in similar ways as states (see subsequent discussion of each fund). For each application, the applicant must provide various assurances, respond to questions about the use of funds, and agree to comply with CARES Act reporting requirements.

[17] U.S. Department of Education, *Formula Grants to the Outlying Areas*, May 5, 2020, https://oese.ed.gov/offices/education-stabilization-fund/outlying-areas/.

[18] U.S. Department of Education, *Education Stabilization Fund Grants to the Outlying Areas*, https://oese.ed.gov/files/2020/05/OA-Allocations-Table.pdf.

[19] With respect to the number of individuals ages 5-24 in each of the outlying areas, ED used data from the 2010 Decennial Census, as annual data are not available for the outlying areas.

[20] A copy of the application is available at https://oese.ed.gov/files/2020/05/Governors-ESF-OA-Certification-and-Agreement.pdf.

[21] A copy of the application is available at https://oese.ed.gov/files/2020/05/SEA-ESF-OA-Certification-and-Agreement.pdf.

Under the CRRSAA, the Secretary was required to reserve 0.5% of the total ESF appropriation for the outlying areas for supplemental awards (§311). The funds had to be allocated to the outlying areas not more than 30 calendar days after enactment of the CRRSAA. ED was required to distribute the funds on the basis of the terms and conditions for funding provided to the outlying areas under the CARES Act. Thus, ED used the same methodology to distribute funds to the outlying areas under the CRRSAA ESF as it used to distribute funds to them under the CARES Act ESF.[22] An outlying area did not have to complete a new application to receive these funds. **Table A-5** provides the grant amounts for each of the outlying areas under the CRRSAA ESF.

As discussed previously, the ARPA did not provide an overall appropriation for the ESF. Rather, it provided appropriations for specific programs that were part of the ESF under the CARES Act or CRRSAA. Thus, there was no total ESF appropriation from which to reserve funds for the outlying areas. The ARPA, however, did provide $850 million for the outlying areas. These funds are independent of the ESF and are therefore not considered ESF funds. The ARPA did not specify the purpose or allowable uses of the funds. According to ED, the $850 million would enable SEAs in the outlying areas to

- enact measures to help schools implement mitigation strategies that are consistent with recommendations from the Centers for Disease Control and Prevention (CDC) to the "greatest extent" practicable;
- address the effects of COVID-19 on students, including effects resulting from interrupted instructions;
- implement strategies to meet students' academic, social, emotional, and mental health needs;
- offer evidence-based summer, afterschool, and extended learning and enrichment programs;
- support early childhood education;
- invest in staff capacity; and
- avoid layoffs.[23]

ED also stated that the ARPA funds would enable schools in the outlying areas to "support students who have been most severely impacted by the pandemic and are likely to have suffered the most because of long-standing inequities in our communities and schools."[24] Thus, while funds provided to the outlying areas under the ARPA were not provided as part of the ESF, they can be used for similar purposes as the ESSER funds provided under the ARPA. However, unlike the ESF funds provided to the outlying areas under the CARES Act and CRRSAA, the ED-

[22] ED used the most current Title I-A formula child count data available for the outlying areas to determine allocation amounts under the CARES Act and CRRSAA. As the same Title I-A formula child counts were used to determine allocations to the outlying areas under both acts, each outlying area's proportionate share of funds available under the CARES Act and CRRSAA was the same. For more information about the data used to determine CARES Act ESF and CRRSAA ESF grants to the outlying areas, see U.S. Department of Education, *Education Stabilization Fund Allocations to the Outlying Areas*, https://oese.ed.gov/files/2020/05/OA-Allocations-Table.pdf; and U.S. Department of Education, *Education Stabilization Fund II Allocations to the Outlying Areas*, https://oese.ed.gov/files/2021/01/CRRSA-OA-allocations-and-methodology-1.11.21.doc, respectively.

[23] Letter from Ian Rosenblum, Delegated the Authority to Perform the Functions and Duties of the Assistant Secretary, Office of Elementary and Secondary Education, U.S. Department of Education, to Commissioner, April 2021, https://oese.ed.gov/files/2021/04/ARP-Cover-letter-to-Commissioners-in-OAs.docx (hereinafter referred to as "ED letter about ARPA grants to the outlying areas").

[24] ED letter about ARPA grants to the outlying areas.

established uses of funds provided to the outlying areas under the ARPA do not include higher education. **Table A-5** details funds appropriated for the outlying areas under the ESF as provided by the ARPA.

In addition to the aforementioned funds, institutions of higher education (IHEs) in the outlying areas and those in the freely associated states of the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau are also eligible for grants under the HEERF as funded by the CARES Act, CRRSAA, and ARPA.

In total, the outlying areas received $1.413 billion under the CARES Act ESF reservation, CRRSAA ESF reservation, and ARPA appropriation.

Reservation for the Bureau of Indian Education

This section provides an overview of the availability of ESF funds to the BIE. The BIE, part of the U.S. Department of the Interior, manages and funds an educational system for over 40,000 Indian students that includes 183 elementary and secondary education schools and dormitories and two BIE postsecondary schools. The BIE also funds tribal colleges and universities (TCUs). The section begins with a discussion of how grant amounts were distributed under the CARES Act and CRRSAA. This is followed by a description of funding provided directly to the BIE for similar purposes under the CARES Act and ARPA although such funds were not part of the ESF.

Under the CARES Act, the Secretary was required to reserve 0.5% of the total ESF appropriation for the BIE (§18001). The statutory language requires that the funds be provided for programs operated or funded by the BIE in consultation with ED. In accordance with listening sessions with stakeholders and the agreement with ED, the BIE allotment was disbursed as follows: 70% to BIE elementary and secondary schools based on weighted student counts,[25] 20% to TCUs based on the Indian student count,[26] and 10% for emergency needs determined by the BIE.[27] The BIE was permitted to reserve up to 0.5% of the total BIE allocation for administrative costs, which would be taken from the 10% of funds reserved for emergency needs. Elementary and secondary schools may use the funds in accordance with the ESSER Fund (see subsequent discussion). TCUs may use the funds in accordance with the HEERF (see subsequent discussion) except that funds are not required to be expended for student grants.[28]

Under the CRRSAA, the Secretary also was required to reserve 0.5% of the total ESF appropriation for the BIE for a supplemental award (§311). The Secretary was required to award the funds to the Secretary of the Interior not more than 30 calendar days after enactment of the CRRSAA. The funds must be used for programs operated or funded by the BIE under the terms and conditions established for funding provided to the BIE under the CARES Act. The statutory language further specifies that 60% of the funds must be allocated for BIE-funded elementary and

[25] The BIE assigns weights to student counts based on several factors including, but not limited to, school size, grade levels, and number of English language learners.

[26] Tribal colleges and universities are as defined in Section 316 of the Higher Education Act, as amended. In addition to funds from the BIE reservation, TCUs are also separately eligible to receive funds under the HEERF.

[27] U.S. Department of the Interior, Office of Inspector General, *CARES Act Flash Report: Bureau of Indian Education Snapshot*, No. 2020-FIN-050, July 14, 2020.

[28] U.S. Department of Education and U.S. Department of the Interior, Agreement Between the U.S. Department of Education (DOE) and the U.S. Department of the Interior (DOI) – Bureau of Indian Education (BIE), June 11-12, 2020. School-level allocations are available at U.S. Department of the Interior, Indian Affairs, 2020 CARES Act, https://www.bia.gov/sites/bia.gov/files/assets/as-ia/opa/Attachment%202%20-%20TCUs%20and%20Schools%20Allocations.pdf.

secondary schools. These schools may not be required to submit a spending plan prior to receiving the funds. The remaining 40% of funds must be distributed to TCUs in accordance with Section 316(d)(3) of the Higher Education Act.[29] Under agreement with ED, the BIE may reserve up to 10% of the total BIE reservation for national-level support, from which BIE may reserve up to 0.5% of the total BIE reservation for administrative costs.

Outside of the ESF, the BIE received a direct appropriation of $69 million under the CARES Act and $850 million under the ARPA. These funds are independent of the ESF and are therefore not considered ESF funds. The CARES Act funds were provided for the programs and activities supported by the BIE to prevent, prepare for, and respond to COVID-19, and at least $20 million was required be allocated to TCUs. Of the CARES Act funds, the BIE allocated $46.1 million to its K-12 schools based on weighted student counts,[30] $2.7 million to its postsecondary schools, and $20.2 million to TCUs (other than the BIE postsecondary schools) based on the Indian student count.[31] ARPA funds must be allocated within 45 calendar days of enactment to programs or activities operated or funded by the BIE.[32] Of the ARPA funds, the BIE allocated $535.5 million to BIE K-12 schools based on weighted student counts, $229.5 million to TCUs based on Indian student counts, and $85.0 million for BIE-managed information technology and facilities projects.[33] The CARES Act funds were available until September 30, 2021; while the ARPA funds are available until expended.

Overall, the BIE received $563 million under the ESF as funded by the CARES Act and CRRSAA. In addition, it received direct appropriations of $919 million under the CARES Act and ARPA. In total, the BIE received $1.482 billion from the three acts.

Competitive State Grants under the CARES Act

Under the ESF as authorized by the CARES Act, the Secretary was required to reserve 1% of the overall ESF appropriation to provide competitive grants to the states with the "highest coronavirus burden" to support activities under the ESF. The CARES Act did not include a definition of "highest coronavirus burden." The ESF as funded by the CRRSAA did not include a reservation of funds for competitive state grants. The ARPA also did not include a reservation of funds for competitive state grants.

Within 30 days of enactment of the CARES Act, the Secretary was required to issue a notice inviting states to apply for the competitive grants. Upon receipt of an application, the Secretary had 30 days to approve or deny it. On April 27, 2020, ED announced that two types of competitive grants would be awarded:

1. $180 million would be made available for Education Stabilization Fund—Rethink K12 Education Models Grants (ESF-REM Grants), and

[29] In addition to funds from the BIE reservation, TCUs are also separately eligible to receive funds under the HEERF.

[30] The BIE assigns weights to student counts based on several factors including, but not limited to, school size, grade levels, and number of English language learners.

[31] U.S. Department of the Interior, Indian Affairs, 2020 CARES Act, Bureau of Indian Education Virtual Listening Session- July 8, https://www.bia.gov/covid-19/cares-act.

[32] BIE-funded schools are as defined in 25 U.S.C. 2021(3), and TCUs are as defined in HEA Section 316(b)(3).

[33] U.S. Department of the Interior, Indian Affairs, BIE Implementation of American Rescue Plan (ARP) Funding, https://www.bia.gov/service/american-rescue-plan-act/bie-implementation-arp-funding.

2. $127.5 million would be made available for Education Stabilization Fund—Reimagining Workforce Preparation Grants (ESF-RWP Grants).[34]

ESF Rethink K-12 Education Models (ESF-REM) Grants

The ESF-REM Grant was "aimed at opening new, innovative ways for students to access K-12 education with an emphasis on meeting students' needs during the coronavirus national emergency."[35] Awards were made to states for "activities to help prevent, prepare for, and respond to the devastating effects of COVID-19."[36] Each SEA could submit only one application and was required to apply to use ESF-REM Grants under one of three absolute priorities established by ED:

1. microgrants[37] to parents to meet the educational needs of their school-age children through increased access to high-quality remote learning to support their educational needs,
2. development or expansion of a high-quality course-access program or statewide virtual school, and
3. new, field-initiated models for providing remote education to meet the specific educational needs of the state.[38]

First Absolute Priority: Microgrants to Parents

Under the first absolute priority,[39] a state was required to provide parents and students with a list of service providers from which the parents and students may select. The list had to include more than one education service for remote learning. The notice included examples of 11 possible remote learning options that could be made available, including tuition and fees for a public or private course or program, especially online; special education and related services; tutoring; summer or afterschool education programs; and testing preparation and examination fees.

The state was required to provide an online and other method to allow parents and students to select services, ensure that microgrant accounts were established within the project period of the grant, and ensure that each parent is aware of how much funding is available. The state was also required to establish a parent involvement and feedback process that, for example, described a way for parents to request services and providers that were not currently offered and to have input

[34] U.S. Department of Education, "Secretary DeVos Launches New Grant Competition to Spark Student-Centered, Agile Learning Opportunities to Support Recovery from National Emergency," press release, April 27, 2020, https://www.ed.gov/news/press-releases/secretary-devos-launches-new-grant-competition-spark-student-centered-agile-learning-opportunities-support-recovery-national-emergency.

[35] U.S. Department of Education, "Secretary DeVos Launches New Grant Competition to Spark Student-Centered, Agile Learning Opportunities to Support Recovery from National Emergency," press release, April 27, 2020, https://www.ed.gov/news/press-releases/secretary-devos-launches-new-grant-competition-spark-student-centered-agile-learning-opportunities-support-recovery-national-emergency.

[36] U.S. Department of Education, "Notice Inviting Applications (NIA) for the FY2020; Education Stabilization Fund-Rethink K-12 Education Models (ESF-REM) Discretionary Grant Program," 85 *Federal Register* 25411-25417, May 1, 2020 (hereinafter referred to as "ESF-REM notice"), p. 25411.

[37] The notice defines a microgrant as "an account established for a parent that provides funds directly to service providers to expand educational choice. The parent must have easy access to and visibility into the account and it must allow the parent to select particular education services, expenses, or materials, to expand the ability to choose high-quality educational opportunities to meet their needs" (ESF-REM notice, p. 25414).

[38] ESF-REM notice, pp. 25412-25413.

[39] ESF-REM notice, pp. 25412-25415.

on the creation of the list of services and providers. The state was also required to include a "fair and documented"[40] process for selecting which students would be served if requests for services from the parents of public and nonpublic school students exceeds capacity. The state also had to ensure that at least 80% of the grant funds are used for services that are directly utilized by public and nonpublic school students under the microgrants. No more than 5% of the funds could be used by the state for administration.

Second Absolute Priority: Statewide Program

A state choosing the second absolute priority[41] was required to develop or expand a statewide virtual learning or course-access program, provided that it also proposed to implement either a statewide course-access program or virtual school. The state's application also had to propose to widely disseminate information on the availability of course-access programs or virtual school programs. Additionally, it had to include a parent involvement and feedback process that, for example, describes a way for parents to request courses or programming that are not currently offered and to provide input on services provided through the project.

Third Absolute Priority: Proposals for Remote Learning

Under the third absolute priority,[42] applications should "propose projects that demonstrate a rationale and that are designed to create, develop, implement, replicate, or take to scale field-initiated educational models for remote learning."[43] Proposed projects were required to address specific needs related to accessing high-quality remote learning opportunities.

Nonpublic School Students

In addition, the notice stated that an applicant must ensure equitable access for nonpublic school students under the absolute priority that it proposes to address.[44] The notice defined this to mean providing students in nonpublic schools "with the same opportunity to access program benefits as students attending public schools, which may include proportional provision of services to both public and non-public school students."[45]

Application Review

Applications were reviewed and assigned a score of up to 100 points. Of these, up to 40 points were based on the coronavirus burden in each state. Under the requirements of Section 18001 of the CARES Act, the Secretary was required to provide competitive grants to the states with the "highest coronavirus burden" to support activities under the ESF.[46] For the purposes of the ESF-

[40] ESF-REM notice, p. 25413.

[41] ESF-REM notice, pp. 25413-25415.

[42] ESF-REM notice, pp. 25413-25415.

[43] ESF-REM notice, p. 25413.

[44] ESF-REM notice, p. 25413.

[45] ESF-REM notice, p. 25414.

[46] ED defined *coronavirus burden* to mean the "burden on a State from coronavirus based on the measures in the application package and any measures identified by the applicant in response to Application Requirement 3" (ESF-REM notice, pp. 25413-25414). Application Requirement 3 requires the state to provide a description of the state's coronavirus burden based on "indicators and information factors other than those provided in the application package that demonstrate the significance of the impact of COVID-19 on students, parents, and schools in the State" (ESF-REM notice, p. 25414).

REM grants, ED established a series of four metrics to determine, in part, the coronavirus burden in each state: the (1) percentage of the population without broadband access, (2) percentage of students ages 5-17 in poverty, (3) state percentage share of confirmed COVID-19 cases per capita, and (4) percentage of students in rural LEAs.[47, 48]

Grant Awards[49]

Overall, 39 SEAs applied for ESF-REM grants. Of these, 11 received an award. Of the six applicants that applied under the first absolute priority, two SEAs (Louisiana and Tennessee) received grants. Of the 14 applicants that applied under the second absolute priority, four SEAs (Georgia, Iowa, Rhode Island, and Texas) received grants. Of the 19 applicants that applied under the third absolute priority, five SEAs (Maine, New York, North Carolina, South Carolina, and South Dakota) received grants. The average grant award was $16.4 million. Grant amounts ranged from $6.9 million for South Dakota to $20 million for Tennessee. The project period for all grants is scheduled to run through July 31, 2023.

ESF Reimagining Workforce Preparation (ESF-RWP) Grants

These grants were "designed to expand short-term postsecondary programs and work-based learning programs in order to get Americans back to work and help small businesses return to being our country's engines for economic growth."[50] ED established two absolute priorities and three competitive priorities for the grant program.[51]

Absolute Priority 1: Short-Term Opportunities or Career Pathways

Under Absolute Priority 1, states could create or expand short-term education and training opportunities or career pathway programs to help citizens return to work, become entrepreneurs, or expand their small businesses. Short-term education programs or career pathways created or expanded under this priority must lead to some type of workplace-relevant credential that responds "to the needs of employers or facilitate entrepreneurship."[52] Grantees could use funds to develop and implement short-term education and training programs and career pathways, hire qualified instructors, obtain needed equipment and supplies, and subsidize tuition and fees. Funds

[47] U.S. Department of Education, Application for Grants Under the Education Stabilization Fund—Rethink K-12 Education Models (ESF-REM) Discretionary Grants Program, April 2020, https://oese.ed.gov/files/2020/04/ESF-REM-Application-Package-FY20.pdf.

[48] ED published the final metrics on June 29, 2020 (U.S. Department of Education, *Education Stabilization Fund—Rethink K12 Education Models Discretionary Grants*, https://oese.ed.gov/files/2020/07/ESF-REM-Burden-Methodology-Appendix-FINAL-6.29.20.pdf).

[49] The information discussed in this section is available from U.S. Department of Education, *Education Stabilization Fund: Rethink K-12 Education Models Discretionary Grant Program Award Fact Sheet*, July 2020, https://oese.ed.gov/files/2020/07/ESF-REM-Award-Fact-Sheet-7.29.20_FINAL.pdf.

[50] U.S. Department of Education, "Secretary DeVos Launches New Grant Competition to Spark Student-Centered, Agile Learning Opportunities to Support Recovery from National Emergency," press release, April 27, 2020, https://www.ed.gov/news/press-releases/secretary-devos-launches-new-grant-competition-spark-student-centered-agile-learning-opportunities-support-recovery-national-emergency.

[51] U.S. Department of Education, "Notice Inviting Applications (NIA) for the FY2020 Education Stabilization Fund—Reimagine Workforce Preparation (ESF-RWP) Grants Program," 85 *Federal Register* 37636-37648, June 23, 2020 (hereinafter referred to as "ESF-RWP notice").

[52] ESF-RWP notice, p. 37636.

could also be used for other purposes, such as student support services, transportation vouchers, and child care support.

Two competitive priorities applied to applications submitted under Absolute Priority 1. Under the first competitive priority, preference was given to applications that propose a project in which short-term educational programs and training programs "include didactic education that will be principally delivered through distance education."[53] Under the second competitive priority, competitive preference was given to applicants that propose to "serve lifelong learners in distressed communities."[54]

Absolute Priority 2: Small Business Incubators

Under Absolute Priority 2, states could use grants to "create or expand small business incubators that offer education and training, mentorship, as well as shared facilities and resources that will help small businesses recover and grow and new entrepreneurs thrive."[55] According to ED, the incubators create new opportunities for IHEs to expand their offerings and create new revenue streams, enabling the institutions to "become entrepreneurial at a time when declining enrollments and COVID-19 related disruptions may result in longer-term underutilization of campus facilities. In this regard, these funds assist in the stabilization of institutions and the local economy."[56]

ED established one competitive priority for applicants under Absolute Priority 2. Under this competitive priority, competitive preference was given to applicants serving entrepreneurs and businesses in distressed communities.

Application Review

For the purposes of the ESF-RWP grants, a state's coronavirus burden was determined based on three equally weighted factors: (1) percentage of population without broadband access, (2) initial unemployment insurance claims filed (as a percentage of the civilian labor force), and (3) state percentage share of confirmed COVID-19 cases per 100,000 persons.[57] Using these three factors, ED calculated a burden score for each state and ranked states based on their burden score.[58]

Grants Awarded

Grant applications were made available in June 2020 and were due on August 24, 2020.[59] ED awarded eight ESF-RWP grants, ranging in size from $13.3 million to $18.1 million, to grantees in eight states (Alabama, Arkansas, California, Hawaii, Michigan, Nevada, New York, and Virginia).[60]

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[53] ESF-RWP notice, p. 37639.

[54] ESF-RWP notice, p. 37639. Distressed communities refers to rural communities or Opportunity Zones.

[55] ESF-RWP notice, p. 37637.

[56] ESF-RWP notice, p. 37637.

[57] ESF-RWP notice, pp. 37646-37648.

[58] ED updated these data and state burden scores on August 24, 2020. The updated data are available at https://s3.amazonaws.com/PCRN/file/ESF-RWP_Burden_Methodology_Appendix_Final.pdf.

[59] U.S. Department of Education, Application for Grants Under the Education Stabilization Fund—Reimagine Workforce Preparation (ESF-RWP) Discretionary Grants Program, June 2020, https://apply07.grants.gov/apply/opportunities/instructions/PKG00262274-instructions.pdf.

[60] For more information, see U.S. Department of Education, *ESF-RWP FY2020 Awards*, 2020, https://oese.ed.gov/offices/education-stabilization-fund/reimagine-workforce-preparation/awards-4/.

Summary of Provisions Related to Reservations from the Total ESF Appropriations

Table 2 provides an overview of the key provisions related to the outlying areas, the BIE, and competitive state grants under the ESF as funded by the CARES Act and CRRSAA. It also includes information about the funds appropriated for the outlying areas and BIE under the CARES Act and ARPA, which were not part of the ESF.

Table 2. Summary of Reservations under the ESF as Provided by the CARES Act and CRRSAA, and Funds for Similar Purposes Under the CARES Act and ARPA

Provision	CARES Act	CRRSAA	ARPA
Outlying Areas			
Allocation of funds	Secretary may reserve up to 0.5% of the total ESF appropriation.[a]	Secretary must reserve 0.5% of the total ESF appropriation.	Separate appropriation of $850 million was provided (non-ESF funds).
Application process	Outlying areas required to apply for funds.	No additional application required for outlying areas that received funds under the CARES Act.	No application process was specified.
Timing for distribution of funds	Not specified in statutory language.	Must be allocated by the Secretary no more than 30 calendar days after enactment of the CRRSAA.	Must be allocated by the Secretary no more than 30 calendar days after enactment of the ARPA.
Uses of funds	Funds must be used to carry out the ESF.	Same as the CARES Act.	No uses of funds were specified.[b]
BIE			
Allocation of funds	(1) Secretary must reserve 0.5% of the total ESF appropriation. (2) Separate appropriation of $69 million was provided to the BIE (non-ESF funds).	Secretary must reserve 0.5% of the total ESF appropriation.	Separate appropriation of $850 million was provided to the BIE (non-ESF funds).
Timeline for distributing funds to the BIE	(1) Not specified in statutory language. (2) Not specified in statutory language.	Must be allocated by the Secretary to the Secretary of the Interior not more than 30 calendar days after enactment of the CRRSAA.	Must be allocated by the Director of the BIE within 45 calendar days after enactment of the ARPA.
Allocation of funds within the BIE	(1) Not specified in statutory language.[c] (2) BIE must reserve at least $20 million for tribal colleges and universities (TCUs).	60% for BIE-funded schools and 40% for TCUs.[d]	Statutory language does not specify an allocation of funds between the programs or activities operated or funded by the BIE, BIE-funded schools, and TCUs.[e]

Provision	CARES Act	CRRSAA	ARPA
Uses of funds	(1) Funds must be used for programs operated or funded by the BIE to carry out the ESF. (2) Funds provided for programs and activities funded by the BIE to prevent, prepare for, and respond to COVID-19.	Funds must be used for programs operated or funded by the BIE under the terms and conditions established under the CARES Act for BIE-operated and funded elementary and secondary schools and TCUs.	Funds must be used for programs or activities operated or funded by the BIE for BIE-funded schools and TCUs.
Competitive State Grants			
Allocation of funds	Secretary must reserve 1% of the total ESF appropriation for grants to states with the "highest coronavirus burden."	No reservation of funds for competitive state grants.	No reservation of funds for competitive state grants.
Application process	Secretary must issue a notice inviting applications not later than 30 days after the enactment of the CARES Act and must approve or deny applications not later than 30 days after receipt.	NA	NA
Timeline for distributing funds	Not specified, but the Secretary is required to approve or deny applications for funding not later than 30 days after receipt.	NA	NA
Uses of funds	Funds must be used to support activities under the ESF.	NA	NA

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

a. The Secretary reserved the full 0.5% of ESF appropriations for the outlying areas (U.S. Department of Education, *Formula Grants to the Outlying Areas*, May 5, 2020, https://oese.ed.gov/offices/education-stabilization-fund/outlying-areas/).

b. ED specified the uses of funds in a letter to the outlying areas (Letter from Ian Rosenblum, Delegated the Authority to Perform the Functions and Duties of the Assistant Secretary, Office of Elementary and Secondary Education, U.S. Department of Education, to Commissioner, April 2021, https://oese.ed.gov/files/2021/04/ARP-Cover-letter-to-Commissioners-in-OAs.docx).

c. The BIE allotment was disbursed as follows: 70% to BIE elementary and secondary schools and early childhood education programs, 20% to TCUs, and 10% for emergency needs determined by the BIE. The BIE was permitted to reserve up to 0.5% of the total BIE allocation for administrative costs, which would be taken from the 10% of funds reserved for emergency needs (U.S. Department of Education and U.S. Department of the Interior, *Agreement Between the U.S. Department of Education (DOE) and the U.S. Department of the Interior (DOI) – Bureau of Indian Education (BIE)*, June 11-12, 2020).

d. The BIE allotment was disbursed as follows: 54% to BIE elementary and secondary schools and early childhood education programs, 36% to TCUs, and 10% for national-level support. The BIE was permitted to reserve up to 0.5% of the total BIE allocation for administrative costs, which would be taken from the 10% of funds reserved for national-level support (U.S. Department of the Interior, Bureau of Indian Education,

Listening Session Documents: CRRSA Funding Distribution and Waiver Overview, Completed BIE K-12 ESF-II COVID-19 Relief Act Allocations, https://www.bie.edu/sites/default/files/inline-files/BIE%20K-12%20Schools%20ESF-II%20COVID-19%20Relief%20Act%20Allocations_0.pdf).

e. The BIE plans to disburse its allotment as follows: 63% to BIE elementary and secondary schools and early childhood education programs, 27% to TCUs, and 10% for BIE-wide investments (U.S. Department of the Interior, BIE Implementation of American Rescue Plan (ARP) Funding, https://www.bia.gov/service/american-rescue-plan-act/bie-implementation-arp-funding).

Governor's Emergency Education Relief (GEER) Fund

Both the CARES Act and the CRRSAA provided appropriations for the GEER Fund. In each state[61] receiving GEER funds, the governor may use the grant to provide emergency funds to LEAs and IHEs serving students within the state to provide for the continuity of operations, or to any other IHE, LEA, or education-related entity within the state for a broad array of purposes, including the provision of child care and the protection of education-related jobs. The CARES Act appropriated $2.953 billion in FY2020 for the GEER Fund (commonly referred to as GEER I). The CRRSAA provided $4.053 billion in supplemental ESF appropriations in FY2020. However, the CRRSAA created a new reservation of funds under the GEER Fund (commonly referred to as GEER II) for providing grants to governors to be used by SEAs for providing services and assistance to private schools. Of the $4.053 billion provided for the GEER Fund under the CRRSAA, $2.750 billion (about two-thirds) was reserved for the Emergency Assistance to Non-Public Schools program. The remaining $1.303 billion was available for grants to governors. The ARPA did not include an appropriation for the GEER Fund.

This section discusses the provisions of the GEER Fund authorized under the CARES Act and the CRRSAA. The EANS program is discussed in a subsequent section.

Requirements for ED to Award Funds

Under GEER I, the Secretary was required to make grants to the governor of each state with an approved application. The Secretary was required to issue a notice inviting states to apply for the grants within 30 days of enactment of the CARES Act. Upon receipt of an application, the Secretary had 30 days to approve or deny it. The statutory language did not provide for an appeals process for any state whose application was denied. All 50 states, the District of Columbia, and Puerto Rico had their applications for funding approved.

Under the CRRSAA, governors were not required to submit a new application to receive GEER II funds. Rather, the governor of each state with an approved GEER Fund application under the CARES Act was eligible to receive GEER funds under the CRRSAA. ED was required to make GEER funds available for state grants, after reserving $2.75 billion for the EANS program, within 30 calendar days of enactment of the CRRSAA.

State Grant Formula

Under the CARES Act and the CRRSAA, after reserving $2.75 billion for the EANS program, as discussed below, the funds available for the GEER Fund were awarded to states based on two

[61] For the purposes of the GEER Fund, *state* is defined to include the 50 states, the District of Columbia, and Puerto Rico.

formula factors: (1) 60% was awarded based on each state's share of individuals ages 5-24 relative to the total number of individuals in this age group in all states,[62] and (2) 40% was awarded based on each state's share of children counted under Section 1124(c) of the ESEA relative to the total number of children counted under this section for all states. Population estimates for the first factor were available from the U.S. Census Bureau. For the purposes of GEER allocations under the CARES Act, ED used 2018 state-level resident population estimates for individuals ages 5-24 that were released by the U.S. Census Bureau in June 2019. For GEER allocations under the CRRSAA, ED used 2019 state-level resident population estimates for individuals ages 5-24 that were released by the U.S. Census Bureau in June 2020.

Data for the second factor are based on formula child counts used to determine Title I-A grants under the ESEA. These state counts consist of children who are ages 5-17 (1) living in families in poverty, according to estimates from the U.S. Census Bureau's Small Area Income and Poverty Estimates (SAIPE) program; (2) in institutions for neglected or delinquent children or in foster homes; and (3) in families receiving Temporary Assistance for Needy Families (TANF) payments with income above the federal poverty level. For state grants under GEER I, ED used formula child counts for FY2020 Title I-A grants. For state grants under GEER II, ED used preliminary formula child counts for FY2021 Title I-A grants. Thus, as the underlying data used to determine state allocations differ for GEER I and GEER II, some states' shares of the available GEER Fund appropriations differ under each act.

Table C-1 includes state grants under GEER I and GEER II.

Uses of Funds

Grants awarded to governors from the GEER Fund may be used for educational services in three categories: (1) elementary and secondary education, (2) higher education, and (3) elementary, secondary, higher, and other areas of education, including child care, early childhood education, social and emotional support, and protecting education-related jobs. **Table 3** provides a list of all authorized activities under the CARES Act and CRRSAA. The specific wording of these uses of funds in the CARES Act column has been taken directly from statutory language.

Table 3. Allowable Uses of GEER Funds Under the CARES Act and CRRSAA

CARES Act (GEER I)	CRRSAA (GEER II)	Notes
"Provide emergency support through grants to local educational agencies that the State educational agency deems have been most significantly impacted by coronavirus to support the ability of such local educational agencies to continue to provide educational services to their students and to support the on-going functionality of the local educational agency."	Same as the CARES Act.	Neither the CARES Act nor the CRRSAA includes a definition for "most significantly impacted by coronavirus" or provides any metrics by which this should be determined. Thus, the criteria used by SEAs to identify LEAs that are eligible to receive emergency education relief funds may differ from state to state.

[62] Data for the 50 states and the District of Columbia were available from the U.S. Census Bureau, *Annual Estimates of the Resident Population for Selected Age Groups by Sex: April 1, 2010 to July 1, 2019*, https://www.census.gov/data/tables/time-series/demo/popest/2010s-state-detail.html#par_textimage_673542126. More recent data for Puerto Rico by age groups were not yet available, so data from 2018 were used. These data are available at *Annual Estimates of the Resident Population by Single Year of Age and Sex for the United States, States, and Puerto Rico Commonwealth: April 1, 2010 to July 1, 2018*, https://www.census.gov/data/tables/time-series/demo/popest/2010s-state-detail.html.

CARES Act (GEER I)	CRRSAA (GEER II)	Notes
"Provide emergency support through grants to institutions of higher education serving students within the State that the Governor determines have been most significantly impacted by coronavirus to support the ability of such institutions to continue to provide educational services and support the on-going functionality of the institution."	Same as the CARES Act.	Neither the CARES Act nor the CRRSAA includes a definition for "most significantly impacted by coronavirus" or provides any metrics by which this should be determined. Thus, the criteria used by SEAs to identify IHEs that are eligible to receive emergency education relief funds may differ from state to state.
"Provide support to any other institution of higher education, local educational agency, or education related entity within the State that the Governor deems essential for carrying out emergency educational services to students for authorized activities described in section 18003(d)(1) of this title or the Higher Education Act, the provision of child care and early childhood education, social and emotional support, and the protection of education-related jobs."	Similar to the CARES Act.[a]	Neither the CARES Act nor the CRRSAA includes a definition of what qualifies an entity as essential for carrying out emergency educational services to students. Thus, the criteria used by governors to identify these entities may vary from state to state.

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260).

a. The reference to Section 18003(d)(1) in the CARES Act and a reference to Section 313(d)(1) in the CRRSAA are both references to the uses of ESSER Funds by LEAs in each act, respectively.

While the uses of funds under GEER I and GEER II are broad, the CRRSAA includes some restrictions on the uses of GEER II funds that did not apply to GEER I funds. More specifically, GEER II funds and the funds reserved for the EANS program cannot be used to provide direct or indirect assistance to scholarship granting organizations or related entities for elementary or secondary education. In addition, such funds cannot be used to provide or support vouchers, tuition tax credit programs, education savings accounts, scholarships, scholarship programs, or tuition-assistance programs for elementary or secondary education. The one exception to these restrictions is that GEER II funds not reserved for the EANS program may be used to provide such support to students who received such assistance with GEER I funds provided under the CARES Act for the 2020-2021 school year, but only for the same assistance previously provided to students.[63] This exception does not apply to funds used under the EANS program but does apply to unobligated EANS funds that revert to the governor for use under GEER II requirements.

Reallocation of Funds

Any funds that a governor does not award under GEER I or GEER II within one year of receiving them must be returned to the Secretary. The Secretary is required to reallocate such funds to the remaining states based on the formula used to provide the initial grant amounts.

[63] The statutory provision requires that the "same assistance" be provided to students but does not specify whether this means the same type of assistance (e.g., voucher), the same amount of assistance, or both.

Emergency Assistance to Non-Public Schools (EANS) Program

This section discusses appropriations reserved for the EANS program under GEER II by the CRRSAA (EANS I) and appropriations provided directly for the EANS program under the ARPA (EANS II). With exceptions noted in the subsequent discussion, the ARPA referenced the CRRSAA EANS program provisions in its provision of additional funds for the EANS program. The EANS program provides grants to SEAs, which in turn use the funds to provide services or assistance to nonpublic schools to address educational disruptions resulting from the COVID-19 emergency.

Allocation of Funds to Governors

The CRRSAA required that $2.75 billion (just over two-thirds) of the funds appropriated for the GEER Fund ($4.05 billion) be reserved for the EANS program. These funds were allocated to states based on their proportional share of children ages 5-17 from families with incomes at or below 185% of poverty. The remaining $1,303,060,000 was distributed to states based on the GEER Fund state grant formula described in the previous section.

The ARPA appropriated $2.75 billion for the EANS program directly. The ARPA did not include appropriations for the GEER Fund. Based on the requirements of the EANS program included in the CRRSAA, funds provided under the EANS program must be allocated to states based on their proportional share of children ages 5-17 enrolled in private schools from families with incomes at or below 185% of the poverty level.

The governor is required to designate the SEA as the program administrator for the EANS program. **Table D-1** details EANS grants to states under the CRRSAA and ARPA.

Application for Grants

The Secretary was required to issue a notice inviting applications for EANS funds not later than 30 days after the enactment of the CRRSAA. The Secretary was required to approve or deny an application not later than 15 days after receiving it.

The CRRSAA required each governor to provide an assurance in its application that the SEA would do the following:

- distribute information about the EANS program to nonpublic schools and make the information and application to apply for services or assistance easily available;
- process all applications submitted promptly and approve or deny an application not later than 30 days after the date of receipt;
- ensure that services or assistance that is provided is available to any nonpublic school that meets three criteria:
    1. it is a nonpublic school that under EANS I enrolls low-income students and is “most impacted by the qualifying emergency” and under EANS II enrolls a

"significant percentage of low-income students" and is "most impacted by the qualifying emergency"[64];

2. the school submits an application to the SEA at such time, in such manner, and accompanied by such information that the SEA may require, which shall include the following: (1) the number and percentage of students from low-income families enrolled by such nonpublic school in the 2019-2020 school year, (2) a description of the services that such nonpublic school requests that the SEA provide, and (3) whether such nonpublic school requesting services or assistance received a Paycheck Protection Program (PPP) loan that was made prior to the date of enactment of the CRRSAA, and what the loan amount was;[65] and
3. the school requests services or assistance that is allowable under the EANS program;

- to the extent practicable, obligate all EANS funds provided for services or assistance to nonpublic schools in an "expedited and timely" manner; and
- obligate all EANS funds provided for services or assistance to nonpublic schools not later than six months after receiving such funds from ED.

While it was not part of the assurances that a governor must provide, an SEA was required to make the application for services or assistance available to nonpublic schools not later than 30 days after the receipt of EANS funds.

For purposes of the CRRSAA, an SEA was required to prioritize services or assistance to nonpublic schools that enroll low-income students and were the most impacted by the COVID-19 emergency. The statutory language did not define which students qualify as "low-income" or how to determine which schools are "most impacted" by the COVID-19 emergency. Under the ARPA, SEAs may only provide services or assistance to nonpublic schools that serve a "significant percentage of low-income students" and are "most impacted" by the COVID-19 emergency. Similar to CRRSAA, these terms were not defined in the ARPA.[66]

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[64] The CRRSAA did not establish a threshold with respect to the enrollment of low-income students or define "most impacted by a qualifying emergency." Similarly, the ARPA did not define what constitutes a "significant percentage of low-income students" or define "most impacted by a qualifying emergency." ED solicited feedback on how the ARPA terms should be implemented. (For more information, see U.S. Department of Education, *Notice Inviting Applications and Announcing Allocations for the Emergency Assistance to Non-Public Schools Program under the American Rescue Plan Act of 2021; Invitation for Comment*, April 12, 2021, https://oese.ed.gov/files/2021/04/FINAL-ARP-EANS-notice-4.12.21.pdf.) The measures that states are required to use with respect to the ARPA are detailed in the state application for EANS program funds. (U.S. Department of Education, *Application for Funding: Emergency Assistance to Non-Public Schools (EANS) Program Under the American Rescue Plan of 2021 (ARP Act)*, July 7, 2021, pp. 1-2, https://oese.ed.gov/files/2021/07/ARP-EANS-Application-7.7.21_FINAL.pdf).

[65] The application for EANS I funds is available at U.S. Department of Education, Certification and Agreement: Emergency Assistance to Non-Public Schools Program under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act), January 11, 2021, https://oese.ed.gov/files/2021/01/Final_EANS_CertificationandAgreement_FY21_1.11.21.pdf (hereinafter referred to as ED, EANS I application). The application for EANS II funds is available at U.S. Department of Education, Application for Funding: Emergency Assistance to Non-Public Schools (EANS) Program Under the American Rescue Plan of 2021 (ARP Act), July 7, 2021, https://oese.ed.gov/files/2021/07/ARP-EANS-Application-7.7.21_FINAL.pdf (hereinafter referred to as ED, EANS II application).

[66] ED solicited feedback on how the ARPA terms should be implemented (for more information, see U.S. Department of Education, Notice Inviting Applications and Announcing Allocations for the Emergency Assistance to Non-Public Schools Program under the American Rescue Plan Act of 2021; Invitation for Comment, April 12, 2021, https://oese.ed.gov/files/2021/04/FINAL-ARP-EANS-notice-4.12.21.pdf).

An SEA may reserve not more than the greater of $200,000 or 0.5% of the EANS grant for administering the services and assistance provided under the EANS program to nonpublic schools.

Each SEA that complies with all of the aforementioned assurances provided by the governor but has unobligated EANS funds remaining six months after receiving them is required to return the unobligated funds to the governor for use under the GEER II uses of funds requirements. This also applies to the EANS program funds provided by ARPA.[67] According to ED guidance, any EANS program funds returned to the governor under the CRRSAA or ARPA remain available to the governor for use through the full period of availability of the funds.[68]

Uses of Funds

A nonpublic school receiving services or assistance under the EANS program is required to use such services or assistance to address educational disruptions from the COVID-19 emergency. **Table 4** provides a complete list of authorized activities under the CRRSAA and ARPA. The specific wording of these uses of funds in the CRRSAA column has been taken directly from statutory language.

Table 4. Allowable Uses of EANS Funds Under the CRRSAA and ARPA

CRRSAA	ARPA
"(A) supplies to sanitize, disinfect, and clean school facilities"	Same as the CRRSAA
"(B) personal protective equipment"	Same as the CRRSAA
"(C) improving ventilation systems, including windows or portable air purification systems to ensure healthy air in the non-public school"	Same as the CRRSAA
"(D) training and professional development for staff on sanitation, the use of personal protective equipment, and minimizing the spread of infectious diseases"	Same as the CRRSAA
"(E) physical barriers to facilitate social distancing"	Same as the CRRSAA
"(F) other materials, supplies, or equipment to implement public health protocols, including guidelines and recommendations 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 during the qualifying emergency"	Same as the CRRSAA
"(G) expanding capacity to administer coronavirus testing to effectively monitor and suppress coronavirus, to conduct surveillance and contact tracing activities, and to support other activities related to coronavirus testing for students, teachers, and staff at the non-public school"	Same as the CRRSAA

[67] U.S. Department of Education, Application for Funding: Emergency Assistance to Non-Public Schools (EANS) Program Under the American Rescue Plan of 2021 (ARP Act), July 7, 2021, pp. 1-2, https://oese.ed.gov/files/2021/07/ARP-EANS-Application-7.7.21_FINAL.pdf.

[68] U.S. Department of Education, Frequently Asked Questions: Emergency Assistance to Non-Public Schools (EANS) Program as Authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (the CRRSA Act) and the American Rescue Plan Act of 2021 (ARP Act), September 17, 2021, Item G-4, https://oese.ed.gov/files/2021/09/Final-EANS-FAQ-Update-9.17.21.pdf. However, the Certification and Agreement for Funding documents for EANS I and EANS II indicate that the governor must return to the Secretary any EANS funds that are not awarded or obligated within one year of receiving such funds. It is unclear whether the one year time period begins on the date on which the state originally received the EANS funds or the date on which any unobligated EANS funds are returned to the governor. In either case, the one year time period aligns with statutory language but differs from the aformentioned guidance provided by ED. For more information, see ED, EANS I application and ED, EANS II application.

CRRSAA	ARPA
"(H) educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning"	Same as the CRRSAA
(I) redeveloping instructional plans, including curriculum development, for remote learning, hybrid learning, or to address learning loss	Same as the CRRSAA
"(J) leasing of sites or spaces to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the Centers for Disease Control and Prevention"	Same as the CRRSAA
"(K) reasonable transportation costs"	Same as the CRRSAA
"(L) initiating and maintaining education and support services or assistance for remote learning, hybrid learning, or to address learning loss"	Same as the CRRSAA
"(M) reimbursement for the expenses of any services or assistance described in this paragraph (except for subparagraphs (C) (except that portable air purification systems shall be an allowable reimbursable expense), (D), (I), and (L)) that the non-public school incurred on or after the date of the qualifying emergency, except that any non-public school that has received a loan guaranteed under paragraph (36) of section 7(a) of the Small Business Act (15 U.S.C. 636(a)) as of the day prior to the date of enactment of this Act shall not be eligible for reimbursements described in this paragraph for any expenses reimbursed through such loan"	Not permitted

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260), and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

As previously discussed, EANS funds cannot be used to provide direct or indirect assistance to scholarship granting organizations or related entities for elementary or secondary education. In addition, EANS funds cannot be used to provide or support vouchers, tuition tax credit programs, education savings accounts, scholarships, scholarship programs, or tuition-assistance programs for elementary or secondary education.[69] Unobligated EANS funds that revert to the governor for use under the GEER II uses of funds requirements, however, may be used for these purposes under certain circumstances as detailed in the GEER II discussion above.

Provision of Services and Assistance to Nonpublic Schools

Statutory language requires that a public agency control the EANS funds used to provide services or assistance to nonpublic schools and that title to materials, equipment, and property purchased with such funds be retained by a public agency. In addition, a public agency must administer such funds, services, assistance, materials, equipment, and property. The provision of services and assistance must be provided by employees of a public agency or through a contract between such public agency and an individual, association, agency, or organization. Such employee, individual, agency, or organization has to be independent of the nonpublic school receiving services or assistance, and such employment and contracts shall be under the control and supervision of the

[69] In the applications for EANS I and EANS II funds, ED indicates that the SEA may use funds for these purposes for students who received such assistance under GEER for the 2020-2021 school year, and only for the same assistance provided to such students. This does not appear to be permitted by the statutory language (§321(e)(2)). For more information, see ED, EANS I application, p. 6, and ED, EANS II application, p. 9.

public agency. All services or assistance provided, including equipment, material, and other items, are required to be secular, neutral, and nonideological.

Under the EANS program as funded by the CRRSAA and the ARPA, private schools and their students and teachers can benefit from the services and assistance provided. However, the governor, not the private school, is the recipient of federal financial assistance and is responsible for ensuring the SEA "administers the EANS program in accordance with applicable laws, including civil rights laws."[70] In its nonregulatory guidance, ED states, "A non-public school whose students and teachers receive services or assistance under the EANS program, even if such services or assistance are delivered through reimbursement, is not a 'recipient of Federal financial assistance'."[71] Thus, according to ED's interpretation of these laws and consistent with ED's interpretation of equitable service provisions in the ESEA,[72] none of the equitable services provided through the CARES Act (see subsequent discussion), CRRSAA, or ARPA result in a nonpublic school being considered a recipient of federal financial assistance.

Paycheck Protection Program

As mentioned previously, a nonpublic school had to state in its application for services or assistance whether it received a PPP loan prior to the enactment date of the CRRSAA and the amount of the loan. In addition, to receive services or assistance under the EANS program, a nonpublic school also had to provide an assurance that it did not and would not apply for a PPP loan that is made on or after the enactment date of the CRRSAA. The receipt of a PPP loan prior to the enactment date of the CRRSAA did not make a nonpublic school ineligible to receive services and assistance under the EANS program.

Elementary and Secondary School Emergency Relief (ESSER) Fund

Under the ESSER Fund, grants are provided to SEAs, which are then required to provide at least 90% of the funds received to LEAs to be used for myriad purposes such as any activity authorized under various federal education laws, coordination of preparedness and response to the COVID-19 emergency, technology acquisition, mental health services, and activities related to summer learning. As shown in **Table 1**, the ESSER Fund received an increasing amount of appropriations under the CARES Act, CRRSAA, and ARPA. The CARES Act provided $13.2 billion dollars for the ESSER Fund (ESSER I), the CRRSAA provided $54.3 billion for the ESSER Fund (ESSER II), and the ARPA provided $122.8 billion for the ESSER Fund (ESSER III)—for a total of $190.3 billion. Under ESSER I and ESSER II, the appropriated amount was then allocated to states by formula. Under ESSER III, as discussed in the next section, the

[70] U.S. Department of Education, Frequently Asked Questions: Emergency Assistance to Non-Public Schools (EANS) Program as Authorized by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), March 19, 2021, Item D-12, https://oese.ed.gov/files/2021/03/Final-EANS-FAQ-2.0-3.19.21.pdf (hereinafter referred to as "U.S. Department of Education, FAQs: EANS Program").

[71] U.S. Department of Education, *FAQs: EANS Program*, Item D-12.

[72] See, for example, U.S. Department of Education, *Frequently Asked Questions—General Issues Related to Non-Public Schools*, August 2019, Item 11, https://www2.ed.gov/about/inits/ed/non-public-education/files/onpe-faqs-aug2019.pdf.

Secretary was required to reserve $800 million from the ESSER III appropriation for homeless children and youth, leaving $122.0 billion to be allocated by formula to states.

Reservation of ARPA ESSER Funds for Homeless Children and Youth

Under the ARPA, from the total appropriated for the ESSER Fund, the Secretary is required to reserve $800 million to identify homeless children and youth and provide these youth with wrap-around services and assistance needed to attend school and fully participate in school activities.[73] The statutory language does not address how these funds should be distributed to other entities to meet the aforementioned uses of funds. The remaining $121,974,800,000 must be used to award ESSER Fund grants to SEAs. Neither the CARES Act nor the CRRSAA included a similar requirement.

Of the $800 million reserved for services and assistance to homeless children and youth, ED reserved $1 million for national activities and provided the remaining funds to states[74] in two allocations.[75] In April 2021, ED awarded 25% ($199,750,000) of the remaining funds to states. The other 75% ($599,250,000) of the remaining funds was awarded to states following the completion and approval of an application for funds that states were required to submit to ED in July 2021.[76] Each installment of funds was awarded based on the proportion of funds that each state received under Title I-A of the ESEA for the prior fiscal year (i.e., FY2020) relative to all states.

State Grant Application

This section discusses the application requirements that each SEA was required to meet under ESSER I, ESSER II, and ESSER III to receive funding.

ESSER I

Under ESSER I, the Secretary was required to make ESSER Fund grants available to each SEA with an approved application. Similar to the GEER Fund grants, the Secretary was required to issue a notice inviting states to apply for the grants within 30 days of enactment of the CARES Act. Upon receipt of an application, the Secretary had 30 days to approve or deny it. The statutory language did not provide for an appeals process for any state whose application was denied.

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[73] For more information on the uses of funds, see U.S. Department of Education, *Frequently Asked ARP-HCY Questions and Answers*, 2021, https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-elementary-secondary-school-emergency-relief-homeless-children-youth-arp-hcy/frequently-asked-arp-hcy-questions-and-answers/ ; Letter from Miguel A. Cardona, Secretary, U.S. Department of Education, to Chief State School Officers, April 23, 2021, https://oese.ed.gov/files/2021/04/ARP-Homeless-DCL-4.23.pdf; and U.S. Department of Education, *Application for Funding under the American Rescue Plan Act Education for Homeless Children and Youth (ARP-HCY): Second Disbursement (ARP Homeless II)*, July 6, 2021, https://oese.ed.gov/files/2021/07/ARP-HCY-Application_FINAL_07-06-2021.docx.

[74] For the purposes of this reservation of funds, *states* include the 50 states, the District of Columbia, and Puerto Rico.

[75] State grant amounts are available at U.S. Department of Education, "American Rescue Plan Supporting the Needs of Homeless Children and Youth: Reservation from the Elementary and Secondary School Emergency Relief Fund," July 2, 2021, https://oese.ed.gov/files/2021/07/Revised-Attachment-1-ARP-Homeless-I-II-Total-Allocations.docx.

[76] U.S. Department of Education, Application for Funding under the American Rescue Plan Act Education for Homeless Children and Youth (ARP-HCY): Second Disbursement (ARP Homeless II), July 6, 2021, https://oese.ed.gov/files/2021/07/ARP-HCY-Application_FINAL_07-06-2021.docx.

On April 23, 2020, in a letter to each state commissioner of education, ED announced the availability of grants under the ESSER Fund and the opening of the application process.[77] To apply, each state had to complete a Certification and Agreement form.[78] In the letter, ED indicated that once a state submitted a completed Certification and Agreement form, ED would process the application and obligate the funds within three business days.

The Certification and Agreement form required each state to provide programmatic, fiscal, and reporting assurances. These included, for example, assurances related to the distribution of at least 90% of the funds received to LEAs, and to the statutory requirement that LEAs provide equitable services to students and teachers in nonpublic schools. Required assurances also pertained to the provision of technical assistance to LEAs related to remote learning, and the use of funds retained by the SEA.

The application further required the SEA to describe the information the SEA could request that LEAs include in their subgrant applications. In addition, it required the SEA to specify the extent to which the SEA intended to use funds reserved at the state level to support (1) technological capacity and access to support remote learning and (2) remote learning by developing "new informational and academic resources and expanding awareness of, and access to, best practices and innovations in remote learning and support for students, families, and educators."[79] A governor also had to include an assurance that the state would comply with the reporting requirements included in Section 15011(b)(2) of Division B of the CARES Act (see the "Reporting Requirements" section) and submit quarterly reports to the Secretary containing such information as the Secretary may reasonably require. For example, within 60 days of receipt of funds, the SEA was required to provide ED with a report that includes a budget specifying how the SEA would use funds reserved at the state level.

ESSER II

Under ESSER II, the Secretary was required to award funds to each SEA with an approved application for ESSER I within 30 days of enactment of the CRRSAA. All SEAs had an approved application for ESSER I, so all SEAs were eligible to receive ESSER II funds without having to complete an application.

ESSER III

The ARPA did not require SEAs to have an approved application on file or to submit a new application. The statutory language did not address the application process. In addition, it did not establish any deadlines for when ED needed to allocate funds to SEAs.

In the absence of statutory language, ED made two-thirds of the ESSER III funds available for grants to SEAs in March 2021. By accepting the funds, an SEA had to agree to submit a plan that contained information that the Secretary may "reasonably require." The plan had to be submitted

[77] Letter from Betsy DeVos, Secretary of Education, to State Commissioner of Education, April 23, 2020, https://oese.ed.gov/files/2020/04/ESSER-Fund-Cover-Letter.pdf.

[78] A copy of the Certification and Agreement form is available at https://oese.ed.gov/files/2020/04/ESSERF-Certification-and-Agreement-2.pdf.

[79] U.S. Department of Education, *Certification and Agreement for Funding under the Education Stabilization Fund Program Elementary and Secondary School Emergency Relief Fund (ESSER Fund)*, April 2020, https://oese.ed.gov/files/2020/04/ESSERF-Certification-and-Agreement-2.pdf.

based on the timeline established by the Secretary for an SEA to receive the remaining one-third of its ESSER III grant.

In April 2021, ED released the application that SEAs were required to complete as a condition of receiving ESSER III funds.[80] The application required an SEA to provide information on its current status and needs, how the SEA would support LEAs in safely reopening schools and sustaining the safe operation of schools, the SEA's plans for consultation and for coordinating the use of ESSER III funds with other resources to meet the needs of students, the SEA's evidence-based strategies for maximizing the use of funds to support students, how the SEA would support LEAs in developing high-quality plans for their use of ESSER III funds, strategies the SEA would use to support and stabilize the educator workforce and make staffing decisions, and how the SEA is building capacity at the SEA and LEA levels to ensure high-quality data collection and reporting and to ensure funds are used for their intended purposes. The application also included several required assurances, including those related to the uses of funds, maintenance of effort, maintenance of equity, and civil rights protections.

Formula Grants to SEAs

ESSER Fund appropriations were awarded to states based on their relative shares of grants awarded under Title I-A of the ESEA for the most recent fiscal year. The ESSER Fund state grants calculated by ED under the CARES Act were based on FY2019 Title I-A grants. The ESSER Fund state grants calculated by ED under the CRRSAA and ARPA were based on FY2020 Title I-A grants (see **Appendix E**). The ESEA requires that Title I-A grant amounts used to determine other formula grants to states be calculated assuming no hold harmless provisions are applied.[81] Thus, ED calculated state grants for the ESSER Fund using Title I-A grants with no hold harmless provisions applied. Because the underlying data used for calculating ESSER Fund state grants under the CRRSAA and ARPA are more recent than the underlying data used by ED in calculating ESSER Fund state grants under the CARES Act, some states' shares of the appropriations available for the ESSER Fund differ under each act.

Table E-1, **Table E-2**, **Table E-3**, and **Table E-4** present actual state grant amounts under the ESSER Fund as provided under the CARES Act, CRRSAA, and ARPA, respectively. **Table E-1**, **Table E-2**, and **Table E-3** also show the amount of funds that states were required to reserve for various purposes under each of the laws. **Table E-3** also details the amount of funding that LEAs were required to reserve for learning loss. **Table E-4** provides a summary of state grant amounts across the CARES Act, CRRSAA, and ARPA.

Formula Grants to LEAs

Under the CARES Act, CRRSAA, and ARPA, each state is required to use at least 90% of the funds received to make subgrants to LEAs in proportion to each LEA's share of Title I-A grants made to all LEAs in the state during the most recent fiscal year. The ESSER I grants to LEAs

[80] For more information, see Letter from Miguel A. Cardona, Secretary, U.S. Department of Education, to Chief State School Officers, April 21, 2021, https://oese.ed.gov/files/2021/04/21-002903-ARP-application-DCL_FINAL.pdf, and U.S. Department of Education, *State Plan for the American Rescue Plan Elementary and Secondary School Emergency Relief Fund*, April 21, 2021, https://oese.ed.gov/files/2021/04/ARP-ESSER-State-Plan-Template-04-20-2021_130PM.pdf.

[81] The requirement to determine state grants with no hold harmless provisions applied is in Section 1122(c)(3) of the ESEA. For more information on Title I-A formulas, see CRS Report R44461, *Allocation of Funds Under Title I-A of the Elementary and Secondary Education Act*.

were calculated based on FY2019 Title I-A grants. The ESSER II and ESSER III grants to LEAs were calculated based on FY2020 Title I-A grants.

The ARPA included a new requirement that an SEA must award grants to LEAs in an "expedited and timely manner and, to the extent practicable, not later than 60 days" after the SEA received the funds. Neither the CARES Act nor the CRRSAA included a similar requirement.

Other State Reservations of Funds

Under ESSER I and ESSER II, an SEA was permitted to reserve up to 10% of the funds received for administration and for other state activities as determined by the SEA "to address issues responding to coronavirus." An SEA could reserve no more than 0.5% of the total grant amount for administration.

While SEAs were permitted to reserve ESSER III funds for administration and other state activities, there are additional requirements for the reservation of funds by the SEA. Under ESSER III, SEAs were required to reserve at least 5% of the total grant award for activities to address learning loss. SEAs also were required to reserve at least 1% of the total grant award for evidence-based summer enrichment programs and at least 1% for "evidence-based comprehensive" afterschool programs. Each SEA was permitted to reserve up to 0.5% of its total grant award for administration. Any remaining funds could be used by the SEA for other state activities as determined by the SEA to "address issues responding to coronavirus."

For purposes of this report, it was assumed that SEAs would reserve the full 0.5% for administration under each ESSER Fund enacted by the CARES Act, CRRSAA, and ARPA. Under the CARES Act and CRRSAA, this would leave a maximum of 9.5% for other state activities. Under the ARPA, this would leave a maximum of 2.5% for other state activities. Any funds not used for administration could be used for other state activities.

The SEA grant reservation requirements and the allocation of funds to LEAs under the CARES Act, CRRSAA, and ARPA are summarized in **Table 5**.

Table 5. Summary of SEA Grant Reservation Requirements Under the ESSER Fund Included in the CARES Act, CRRSAA, and ARPA

SEA Reservations and Allocations	Percentage of Total SEA Grant Award to Be Reserved or Allocated by the SEA		
	CARES Act	CRRSAA	ARPA
Allocation of funds for grants to LEAs	At least 90.0%	At least 90.0%	At least 90.0%[a]
Reservation of funds for other state activities[b]	At most 9.5%	At most 9.5%	At most 2.5%
Reservation of funds for administration[b]	At most 0.5%	At most 0.5%	At most 0.5%
Reservation of funds for activities to address learning loss	NA	NA	At least 5.0%
Reservation of funds for summer enrichment activities	NA	NA	At least 1.0%
Reservation of funds for afterschool programs	NA	NA	At least 1.0%
Total	**100.0%**	**100.0%**	**100.0%**

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260), and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

a. LEAs are required to reserve at least 20.0% of the funds received to address learning loss.

b. It was assumed that each state would reserve the full 0.5% for administrative purposes. Any funds not used for administrative purposes could be used for other state activities.

LEA Plan to Return to In-Person Instruction

The ARPA included a new requirement for LEAs receiving ARPA funds. Within 30 days of receipt of such funds, an LEA was required to make publicly available on its website a plan for the "safe return to in-person instruction and continuity of services." Prior to making the plan publicly available, the LEA must seek public comments on it and take such comments into account in the development of the plan. Neither the CARES Act nor the CRRSAA included a similar requirement.

LEA Uses of Funds

Funds provided to LEAs under the ESSER Fund can be used for a multitude of purposes. Under the ARPA, however, LEAs must reserve at least 20% of their funds to address learning loss before using funds for other activities. While both the CRRSAA and ARPA added additional uses of funds to the uses of funds specified in the CARES Act, these additional uses were already permissible under the CARES Act.[82] For example, the CRRSAA and ARPA included statutory language allowing ESSER funds for the following two purposes:

1. "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."
2. "Inspection, testing, maintenance, repair, 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 repair and replacement."

While not included in the CARES Act statutory language, school facility repairs and improvements and projects to improve the indoor air quality in school facilities also are allowable uses of funds under the CARES Act.

As previously discussed, funds for ESF programs were provided to "prevent, prepare for, and respond to coronavirus".[83] **Table 6** provides a list of all authorized activities under each of the acts that may be undertaken to prevent, prepare for, and respond to coronavirus. The specific wording of the uses of funds has been taken directly from statutory language (where applicable).

[82] See, for example, U.S. Department of Education, Fact Sheet: Elementary and Secondary School Emergency Relief Fund II, Coronavirus Response and Relief Supplemental Appropriations Act, 2021, 2021, https://oese.ed.gov/files/2021/01/Final_ESSERII_Factsheet_1.5.21.pdf.

[83] See for example, the CARES Act, Division B provisions that apply to the Department of Education or U.S. Department of Education, *Frequently Asked Questions: Elementary and Secondary School Emergency Relief Programs and Governor's Emergency Education Relief Programs*, December 7, 2022, https://oese.ed.gov/files/2022/12/ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update.pdf.

Table 6. Allowable Uses of ESSER Funds by LEAs Under the CARES Act, CRRSAA, and ARPA

CARES Act	CRRSAA	ARPA
"Any activity authorized by the ESEA of 1965, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act (20 U.S.C. 6301 et seq.), the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) ("IDEA"), the Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.), the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) ("the Perkins Act"), or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.)."	Same as the CARES Act.	Similar to the CARES Act, but does not include a specific reference to the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act. These acts are included in the ESEA, so it is not a substantive change. However, using funds under Title VII-B of the McKinney-Vento Homeless Assistance Act is no longer included in the list of uses of funds. The ARPA, unlike the CARES Act or CRRSAA, requires the Secretary to reserve $800 million from the total ESSER appropriation for homeless children and youth.
"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."	Same as the CARES Act.	Same as the CARES Act.
"Providing principals and other school leaders with the resources necessary to address the needs of their individual schools."	Same as the CARES Act.	Not included in statutory language.
"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."	Same as the CARES Act.	Same as the CARES Act.
"Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies."	Same as the CARES Act.	Same as the CARES Act.
"Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases."	Same as the CARES Act.	Same as the CARES Act.

CARES Act	CRRSAA	ARPA
"Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency."	Same as the CARES Act.	Same as the CARES Act.
"Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements."	Similar to the CARES Act: "Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the IDEA and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements."	Same as the CRRSAA.
"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 students with disabilities, which may include assistive technology or adaptive equipment."	Same as the CARES Act.	Same as the CARES Act.
"Providing mental health services and supports."	Same as the CARES Act.	Similar to the CARES Act: "Providing mental health services and supports, including through the implementation of evidence-based full-service community schools."
"Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care."	Similar to the CARES Act. Changes the phrase "students with disabilities" to "children with disabilities."	Same as the CRRSAA.
"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."	Same as the CARES Act.	Same as the CARES Act.

CARES Act	CRRSAA	ARPA
Not included in statutory language.	"Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by— (A) 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. (B) Implementing evidence-based activities to meet the comprehensive needs of students. (C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment. (D) Tracking student attendance and improving student engagement in distance education."	Same as the CRRSAA.
Not included in statutory language.	"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."	Same as the CRRSAA.
Not included in statutory language.	"Inspection, testing, maintenance, repair, 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 repair and replacement."	Same as the CRRSAA.
Not included in statutory language.	Not included in statutory language.	"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."

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental

Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260), and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

Reallocation of Funds

Under ESSER I, ESSER II, and ESSER III, any funds that a state does not award within one year of receiving them must be returned to the Secretary. The Secretary is required to reallocate such funds to the remaining states based on the formula used to provide the initial amounts.

Equitable Services for Private School Students and Teachers Under the CARES Act

In addition to assistance available to nonpublic schools through the EANS program (see previous discussion), the CARES Act included equitable services requirements that apply to funds received by LEAs under the GEER I and the ESSER I. This section provides an overview of these requirements and discusses the controversy related to them stemming from ED's interpretation of the statutory provisions.

Under the CARES Act, an LEA that received funds under the GEER Fund or the ESSER Fund is subject to equitable services requirements. More specifically, LEAs receiving such funds are required to provide equitable services to students and teachers in nonpublic schools, as determined in consultation with representatives of nonpublic schools, in the same manner as under Section 1117 of the ESEA. After reserving the required amount of funding to provide services for nonpublic school students and teachers, the LEA is then required to provide services that are equitable in comparison to services provided to public school students and teachers. Services provided to nonpublic school students and teachers must be provided in a timely manner. Such services, including materials and equipment, must be secular, neutral, and nonideological.

Under Section 1117 of the ESEA, an LEA's determination of how much funding should be reserved to serve nonpublic school students is based on the number of low-income students who reside in the school attendance area of Title I-A public schools in the LEA, regardless of where those children attend a nonpublic school (i.e., at a nonpublic school located inside or outside the LEA). Funding provided to public schools under Title I-A is based on the percentage of low-income students enrolled in each school. The LEA in which the nonpublic school student resides is responsible for providing services to students in the school that the nonpublic school student attends, even if that school is in another LEA.[84] The provision of Title I-A services is not limited to low-income public school or nonpublic school students.[85]

[84] An LEA can also provide equitable services to eligible students attending a private school that is part of a group of private schools by pooling the Title I-A funds that were generated by students from low-income families who reside in participating Title I-A public school attendance areas and attend a private school that is part of the group of private schools for which funds are being pooled. For more information, see U.S. Department of Education, *Title I, Part A of the Elementary and Secondary Education Act of 1965, as Amended by the Every Student Succeeds Act: Updated Non-Regulatory Guidance*, October 7, 2019, Items B-8 and B-9, https://www2.ed.gov/about/inits/ed/non-public-education/files/equitable-services-guidance-100419.pdf.

[85] With respect to private school students, "in general, to be eligible for Title I services, a private school child must reside in a participating Title I public school attendance area and must be identified by the LEA as low achieving on the basis of multiple, educationally related, objective criteria" (ibid., Item C-1).

ED's initial interpretation of this provision indicated that only a portion of the Section 1117 provisions applied. Nonbinding guidance from ED[86] indicated that the determination of the share of funds available to serve nonpublic school students from GEER Fund and ESSER Fund grants received by LEAs should be based on *total enrollment* in nonpublic schools located in the LEA. The guidance explained that all public school students in the LEA are eligible to be served under the GEER Fund and ESSER Fund. That is, the programs are not limited to serving low-income public school students, so the required equitable services should not be limited to low-income nonpublic school students. In practice, this means that LEAs would determine the amount of funding to reserve to provide services to nonpublic school students and teachers based on the total number of nonpublic school students enrolled in the LEA relative to total public and nonpublic school enrollment. For some LEAs, this may result in them reserving a substantially larger percentage of the funds they received under the GEER Fund or ESSER Fund than they would have reserved if the calculation had been based only on the number of eligible low-income nonpublic school students relative to the total number of eligible low-income nonpublic and public school students.[87]

Some Members of Congress indicated that they did not agree that the guidance issued by ED reflects congressional intent. For example, former Senator Lamar Alexander, then-Chair of the Senate Committee on Health, Education, Labor, and Pensions, stated that he thought, and he believed that most Members also thought, that LEAs would reserve funds to serve nonpublic school students and teachers in the same way that they are reserved under Title I-A. However, he did not say that Secretary DeVos had exceeded any boundaries in issuing the guidance nor did he commit to overturning the guidance, which does not have the force of law.[88] In addition, several Democratic Members sent a letter to Secretary DeVos indicating that they did not believe that the ED guidance reflects congressional intent.[89] The letter argued that the CARES Act's reference to the equitable services provision in Section 1117 of the ESEA requires the determination of how much funding should be reserved to serve students and teachers in nonpublic schools to be made based on the number of nonpublic school students who would be included in the count of students used to determine funding for equitable services under Title I-A of the ESEA (i.e., low-income nonpublic school students) rather than based on the count of all students attending nonpublic schools in the LEA.

The letter further stated that if Congress had wanted to have funding determined based on the number of students attending all nonpublic schools and have LEAs serve teachers and students attending all nonpublic schools located in the LEA, it could have cited the equitable services

[86] ED has removed the guidance from its website, as the guidance does not match the interim final rule that ED published in July. The guidance is available to congressional clients from the authors of this report upon request.

[87] See, for example, Letter from Carissa Moffat Miller, Executive Director, Council of Chief State School Officers, to Secretary Betsy DeVos, Secretary of Education, May 5, 2020, https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwj73ZLI1cfpAhWRgnIEHZugAZoQFjAAegQIBBAB&url=https%3A%2F%2Fccsso.org%2Fsites%2Fdefault%2Ffiles%2F2020-05%2FDeVosESLetter050520.pdf&usg=AOvVaw2GJDElYRfzHpWo8Udl7QSC.

[88] Andrew Ujifusa, "Sen. Alexander Splits From Betsy DeVos on COVID-19 Aid to Help Private Schools," *Education Week*, May 21, 2021, http://blogs.edweek.org/edweek/campaign-k-12/2020/05/alexander-devos-COVID-aid-private-schools-CDC-reopening.html.

[89] Letter from Representative Robert C. "Bobby" Scott, Chair, Committee on Education and Labor, U.S. House of Representatives; Representative Rosa L. DeLauro, Chair, Committee on Appropriations, Subcommittee on Health and Human Services, Labor, and Education and Other Related Services, U.S. House of Representatives; and Senator Patty Murray, Ranking Member, Committee on Health, Education, Labor, and Pensions, U.S. Senate, to The Honorable Betsy DeVos, Secretary of Education, May 20, 2020, https://edlabor.house.gov/imo/media/doc/2020-5-20%20Ltr%20to%20DeVos%20re%20Equitable%20Services.pdf.

provisions included in ESEA Section 8501 rather than Section 1117. Under the Section 8501 provision, all nonpublic school students who are eligible to be served by the relevant program are included in the count used to determine the amount of funding that should be reserved to serve nonpublic school students and teachers. In addition, under Section 8501 the determination of eligible nonpublic school students is based on the number of eligible nonpublic school students attending nonpublic schools in the LEA.

On July 1, 2020, ED published an interim final rule (IFR) providing LEAs with three options for implementing the equitable services provision.[90] (ED also removed the prior guidance from its website.) Under one option, an LEA could determine the proportional share based on enrollment in participating nonpublic elementary and secondary schools in the LEA compared to the total enrollment in public and participating nonpublic elementary and secondary schools in the LEA (total enrollment option).

The remaining options included in the IFR were available to LEAs only if they agreed to use the funds available for public education exclusively to serve students and teachers in public Title I-A schools. If this condition was met, an LEA could determine the share of funds to be reserved to serve students and teachers in nonpublic schools by either (1) using the proportional share of Title I-A funds calculated by the LEA under Section 1117(a)(4)(A) of the ESEA for school year 2019-2020, or (2) determining the number of children ages 5-17 who are from low-income families and attend each nonpublic school in the LEA that would be participating in a CARES Act program compared to the total number of children ages 5-17 who are from low-income families in Title I-A schools and participating nonpublic elementary and secondary schools in the LEA. In addition, if an LEA chose to implement one of these two options, it was required comply with the supplement not supplant requirement included in Section 1118(b) of the ESEA.[91] Among other things, this requirement prohibited the LEA from allocating CARES Act funds to Title I-A schools and then redirecting state or local funds to non-Title I-A schools.

The IFR was subsequently challenged in four U.S. district courts.[92] On September 4, 2020, in *National Association for the Advancement of Colored People v. Elisabeth D. DeVos*, the U.S. District Court for the District of Columbia issued an opinion[93] and an order[94] vacating the IFR. ED did not appeal the rulings. In revised guidance following the court rulings, ED indicated that

[90] U.S. Department of Education, "CARES Act Programs; Equitable Services to Students and Teachers in Non-Public Schools," 85 *Federal Register* 39479-39488, July 1, 2020.

[91] The CARES Act did not apply a supplement not supplant requirement to either the GEER Fund or the ESSER Fund. For more information about the Title I-A supplement not supplant requirement, see CRS In Focus IF10405, *Fiscal Accountability Requirements That Apply to Title I-A of the Elementary and Secondary Education Act (ESEA)*.

[92] See Washington v. DeVos, No. 2:20-cv-1119-BJR, 2020 WL 5079038 (W.D. Wash. Aug. 21, 2020) (granting preliminary injunction against the Department); Michigan v. DeVos, No. 3:20-cv-4478-JD, 2020 WL 5074397 (N.D. Cal. Aug. 26, 2020) (granting preliminary injunction against the Department); NAACP v. DeVos, No. 20-cv-1996 (DLF), 2020 WL 5291406 (D. D.C. Sept. 4, 2020) (vacating the IFR); and Council of Parent Attorneys & Advocates, Inc. v. DeVos, No. 1:20-cv-2310-GLR (D. Md.); U.S. Department of Education, *Providing Equitable Services to Students and Teachers in Non-Public Schools Under the CARES Act Programs*, October 9, 2020, p. ii, https://oese.ed.gov/files/2020/10/Providing-Equitable-Services-under-the-CARES-Act-Programs-Update-10-9-2020.pdf (hereinafter referred to as "U.S. Department of Education, *Providing Equitable Services Under the CARES Act Programs*.")

[93] Memorandum Opinion, *National Association for the Advancement of Colored People v. Elisabeth D. DeVos*, No. 20-cv-1996 (DLF) (United States District Court for the District of Columbia 2020), September 4, 2020, https://oese.ed.gov/files/2020/09/NAACP-v-DeVos-DDC_Opinion-Granting-Partial-Summary-Judgment.pdf.

[94] Order, *National Association for the Advancement of Colored People v. Elisabeth D. DeVos*, No. 20-cv-1996 (DLF) (United States District Court for the District of Columbia 2020), September 4, 2020, https://oese.ed.gov/files/2020/09/NAACP-v-DeVos-DDC_Order-granting-Partial-SJ-09-04-2020.pdf.

LEAs must calculate the proportional share for equitable services using the formula included in ESEA Section 1117.[95] In determining the proportional share, LEAs may use the proportional share calculated for Title I-A purposes from either school year 2019-2020 or school year 2020-2021. However, unlike the requirements of Section 1117, ED determined that the LEA in which a nonpublic school is located should provide the equitable services, which is similar to the provision of services under ESEA Title VIII-F-1.[96]

Higher Education Emergency Relief Fund (HEERF)

The HEERF provides funds to IHEs to address needs related to the COVID-19 emergency. IHEs may variously use awards to provide grant aid to students, support the transition to distance education, defray institutional expenses incurred as a result of the emergency, and provide support services to students.

As shown in **Table 1**, the HEERF has received increasing levels of appropriations under each of the CARES Act, CRRSAA, and ARPA. The CARES Act provided $13.9 billion for the HEERF (HEERF I), the CRRSAA provided $22.7 billion (HEERF II), and the ARPA provided $39.6 billion (HEERF III). The amounts available for the HEERF are awarded to IHEs through three types of programs: (1) direct grants to IHEs; (2) the minority serving institutions (MSIs) programs authorized under Title III-A, Title III-B, Title V-A, and Title VII-A-4 of the Higher Education Act (HEA);[97] and (3) the Fund for the Improvement of Postsecondary Education (FIPSE) authorized under HEA Title VII-B. The reservation of funds for the three types of programs, the allocation of funds within the three types of programs, application requirements, and allowable uses of funds differ between each of HEERF I, HEERF II, and HEERF III. This section provides an overview of the statutory requirements and secretarial discretion exercised under the CARES Act, CRRSAA, and ARPA.

The reservation requirements for the three types of programs within the HEERF under the CARES Act, CRRSAA, and ARPA are summarized in **Table 7**. The funds represented by each reservation are also displayed. The CRRSAA required that ED augment the reservation for direct grants to public and private nonprofit IHEs under CRRSAA with CARES Act HEERF direct grant funds and Safe Schools and Citizenship Education funds that were unobligated as of the date of enactment of CRRSAA.[98] As a consequence, an additional $317.8 million was repurposed from the CARES Act to the CRRSAA reservation for direct grants to public and private nonprofit IHEs (**Table 7**).[99] The repurposed funds are not reflected in **Table 1**. Actual amounts distributed to IHEs under each program will differ.

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[95] U.S. Department of Education, *Providing Equitable Services Under the CARES Act Programs*, Item 10.

[96] U.S. Department of Education, *Providing Equitable Services Under the CARES Act Programs*, Item 4.

[97] For more information on Programs for Minority Serving Institutions, see CRS Report R43237, *Programs for Minority-Serving Institutions Under the Higher Education Act*.

[98] The CARES Act provided $100,000,000 under the Safe Schools and Citizenship Education account to prevent, prepare for, and respond to COVID-19, by supplementing funds otherwise available for Project School Emergency Response to Violence (SERV). Project SERV funds short-term and long-term education-related services for LEAs and IHEs to help them recover from a violent or traumatic event in which the learning environment has been disrupted. Such funds that were previously designated by Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by Congress as an emergency requirement pursuant to Section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

[99] U.S. Department of Education, HEERF II: Institutional Portion for Public and Nonprofit Institutions (a)(1), Methodology for Calculating Allocations, https://www2.ed.gov/about/offices/list/ope/heerfiiinstitutional.html. Such repurposed funds are designated as an emergency requirement pursuant to Section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

The Infrastructure Investment and Jobs Act (P.L. 117-58), enacted on November 15, 2021, and the Keep Kids Fed Act of 2022 (P.L. 117-158), enacted on June 25, 2022, rescinded a portion of the unobligated HEERF balances remaining at the time. P.L. 117-58 rescinded $353 million from the CARES Act and CRRSAA direct grants and MSI programs. P.L. 117-158 rescinded an additional $400 million from the ARPA direct grants to proprietary IHEs program. The rescission is not reflected in **Table 1** or **Table 7**.

Table 7. Reservations of Funds Under the HEERF as Provided by the CARES Act, CRRSAA, and ARPA

(Dollars in thousands)

	CARES Act		CRRSAA		ARPA		Total
Program	**Required Reservation**	**Amount**	**Required Reservation**	**Amount**	**Required Reservation**	**Amount**	**Amount**
Direct Grants to Institutions of Higher Education (IHEs): public, private nonprofit, and proprietary IHEs and postsecondary vocational institutions	90.0%	$12,557,255	NA	NA	NA	NA	$12,557,255
Direct Grants to IHEs: public and private nonprofit IHEs and postsecondary vocational institutions	NA	NA	89.0%	$20,518,302[a]	91.0%	$36,021,959	$56,540,261
Direct Grants to IHEs: proprietary IHEs	NA	NA	3.0%	$680,914	1.0%	$395,846	$1,076,760
Subtotal for Direct Grants to IHEs	—	$12,557,255	—	$21,199,216[a]	—	$36,417,804	$70,174,275
Programs for Minority Serving Institutions	7.5%	$1,046,438	7.5%	$1,702,285	7.5%	$2,968,843	$5,717,566
Fund for the Improvement of Postsecondary Education	2.5%	$433,147[b]	0.5%	$113,486	0.5%	$197,923	$744,555
Total Funding[c]	100.0%	$14,036,839[b]	100.0%	$23,014,987[a]	100.0%	$39,584,570	$76,636,396

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260), the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2); and U.S. Department of Education documentation.

Notes: Details may not add to totals due to rounding. NA = not applicable.

a. This amount includes an additional $317,851,129 of designated CARES Act funds that were unobligated as of December 27, 2020, in accordance with the CRRSAA. U.S. Department of Education, HEERF II: Institutional Portion for Public and Nonprofit Institutions (a)(1), Methodology for Calculating Allocations, https://www2.ed.gov/about/offices/list/ope/heerfiiinstitutional.html.

b. The estimated allocations and actual awards under the CARES Act FIPSE program exceeded the initial reservation for such purpose by $84,334,327.

c. These amounts do not take into account $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158).

Direct Grants

The HEERF direct grants were allocated to public, private nonprofit, and proprietary IHEs and postsecondary vocational institutions, as defined in Section 102 of the HEA,[100] based on the enrollment of Pell Grant recipients and students who were not Pell Grant recipients who *were* and *were not* enrolled exclusively in distance education prior to the COVID-19 emergency.[101] The specific formula factors and associated weights under the formula for the CARES Act, CRRSAA, and ARPA are shown in **Table 8**.

Table 8. Percentage of Funds Allocated by Each Formula Factor For the HEERF Direct Grants to IHEs Under the CARES Act, CRRSAA, and ARPA

	CARES Act	CRRSAA	ARPA
Formula Factor	**Percentage of Appropriation**		
Full-time equivalent (FTE) enrollment of Pell Grant recipients who *were not* enrolled exclusively in distance education prior to the COVID-19 emergency, relative to the total FTE enrollment of such individuals in all eligible institutions of higher education (IHEs).	75.0%	37.5%	37.5%
12-month unduplicated headcount of Pell Grant recipients who *were not* enrolled exclusively in distance education prior to the COVID-19 emergency, relative to the total unduplicated headcount of such individuals in all eligible IHEs.	NA	37.5%	37.5%
FTE enrollment of students who were not Pell Grant recipients and *were not* enrolled exclusively in distance education prior to the COVID-19 emergency, relative to the total FTE enrollment of such individuals in all eligible IHEs.	25.0%	11.5%	11.5%
12-month unduplicated headcount of students who were not Pell Grant recipients and *were not* enrolled exclusively in distance education prior to the COVID-19 emergency, relative to the total unduplicated headcount of such individuals in all eligible IHEs.	NA	11.5%	11.5%
FTE enrollment of Pell Grant recipients who *were* enrolled exclusively in distance education prior to the COVID-19 emergency, relative to the total FTE enrollment of such individuals in all eligible IHEs.	NA	1.0%	1.0%
12-month unduplicated headcount of Pell Grant recipients who *were* enrolled exclusively in distance education prior to the COVID-19 emergency, relative to the total unduplicated headcount of such individuals in all eligible IHEs.	NA	1.0%	1.0%
Total	**100.0%**	**100.0%**	**100.0%**

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental

[100] IHEs outside the United States, as defined in HEA Section 102(a)(2), are excluded.

[101] For a description of the Pell Grant program, see CRS Report R45418, *Federal Pell Grant Program of the Higher Education Act: Primer*.

Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260), and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

Note: NA = not applicable.

Although not required by the statutory provisions, ED reserved $50 million of the CARES Act HEERF funds for direct grants for institutions that may have been eligible for an allocation but were excluded from the original estimates.[102] ED did not reserve funds for such a purpose from the CRRSAA or ARPA.

Appendix F presents estimated IHE allocations aggregated at the institutional sector level (e.g., public two-year) and state level for the HEERF direct grants, as funded under the CARES Act, CRRSAA, ARPA, and all of the acts combined. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards, and IHEs may decline a portion of the allocation. Specifically, **Table F-1** displays IHE allocations aggregated at the institutional sector level; **Table F-2**, **Table F-3**, and **Table F-4** show the IHE allocations aggregated at the state level for each act; and **Table F-5** provides a summary of IHE allocations aggregated at the state level across the CARES Act, CRRSAA, and ARPA.

Minority Serving Institutions Programs

The HEA authorizes several grant programs to assist IHEs that serve high concentrations of minority and/or financially needy students. These programs are collectively known as the MSI programs. Under the CARES Act, CRRSAA, and ARPA, the HEERF MSI funds were to be allocated to the MSI programs authorized under HEA Titles III-A, III-B, V-A, V-B, and VII-A-4 according to each program's proportional share of funds allocated under the Further Consolidated Appropriations Act, 2020 (P.L. 116-94).[103] The actual reservations of funds for each of the select MSI programs within the HEERF under the CARES Act, CRRSAA, and ARPA are summarized in **Table 9**.

Table 9. Actual Reservations of Funds for the MSI Programs Under HEERF of the CARES Act, CRRSAA, and ARPA

(Programs sorted in order of statutory authority; dollars in thousands)

Program	CARES Act	CRRSAA	ARPA	Total
Strengthening Institutions Program (HEA, Title III-A)	$148,591	$241,719	$421,565	$811,874
Strengthening American Indian Tribally Controlled Colleges and Universities (HEA, Title III-A)	$50,469	$82,101	$143,186	$275,756
Strengthening Alaska Native and Native Hawaiian-Serving Institutions (HEA, Title III-A)	$25,239	$41,058	$71,607	$137,904
Strengthening Predominantly Black Institutions (HEA, Title III-A)	$18,182	$29,577	$51,583	$99,341
Strengthening Native American-Serving, Nontribal Institutions (HEA, Title III-A)	$6,123	$9,960	$17,370	$33,452

[102] U.S. Department of Education, "Methodology for Calculating Allocations per Section 18004(a)(1) of the CARES Act," available at https://www2.ed.gov/about/offices/list/ope/heerf90percentformulaallocationexplanation.pdf.

[103] In FY2020, the Minority Science and Engineering Improvement Program (MSEIP) authorized under HEA Title III-E received $12.8 million in discretionary appropriations. The CARES Act does not authorize the Secretary to allocate funds to the MSEIP.

Program	CARES Act	CRRSAA	ARPA	Total
Strengthening Asian American and Native American Pacific Islander-Serving Institutions (HEA, Title III-A)	$6,123	$9,960	$17,370	$33,452
Strengthening Historically Black Colleges and Universities (HBCUs) (HEA, Title III-B)	$447,466	$727,912	$1,269,503	$2,444,881
Strengthening Historically Black Graduate Institutions (HEA, Title III-B)	$115,720	$188,247	$328,308	$632,275
Developing Hispanic-Serving Institutions (HEA, Title V-A)	$197,123	$320,668	$559,256	$1,077,047
Promoting Postbaccalaureate Opportunities for Hispanic Americans (HEA, Title V-B)	$17,687	$28,772	$50,179	$96,638
Masters Degrees at HBCUs (HEA, Title VII-A-4)	$13,716	$22,313	$38,915	$74,944
Total[a]	**$1,046,438**	**$1,702,285**	**$2,968,843**	**$5,717,566**

Sources: Prepared by the Congressional Research Service (CRS) based on allocation data published by the U.S. Department of Education (ED), Formula Allocations for Section 18004 of the CARES Act, https://www2.ed.gov/about/offices/list/ope/caresact.html as of May 22, 2020, and ED allocation data for Section 314(a)(2) of the CRRSAA, https://www2.ed.gov/about/offices/list/ope/crrsaa.html as of July 14, 2021; and ED, "U.S. Department of Education Announces $3.2 Billion in Additional Higher Education Emergency Relief Funds to Support Students at Historic and Under-Resourced Institutions," press release, July 29, 2021.

a. These amounts do not take into account $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158).

The allocation of funds to IHEs within some MSI programs under the CARES Act differs from that under the CRRSAA and ARPA. The CARES Act does not specify how program funds should be distributed among IHEs eligible to participate in the MSI programs. Generally, the Secretary allocated funds within each MSI program using the same formula established to distribute the direct grants to IHEs.

Under the CRRSAA and ARPA, most of the grants within each MSI program were to be allocated in general accordance with the direct grants formula—with several exceptions, as follows:

- Funds for the Historically Black Colleges and Universities (HBCUs) program and Master's Degree Programs at HBCUs were to be allocated as follows: 70% in accordance with each IHE's 12-month unduplicated headcount of students who were Pell Grant recipients, relative to the total unduplicated headcount of such individuals at all eligible HBCUs; 20% in accordance with each IHE's 12-month unduplicated headcount of all students relative to the total unduplicated headcount of such individuals at all eligible HBCUs; and 10% in accordance with each IHE's inverse share of total endowments.[104] In order to implement the inverse share of total endowments, ED issued regulations to treat an institution that has a total endowment of $0-$1.0 million as having an endowment of $1.0 million.[105] Under the ARPA, institutions with endowments of less than $1.0

[104] The inverse share of total endowments is the ratio of total endowment size at all eligible institutions to the endowment size at each such institution.

[105] U.S. Department of Education, Office of Postsecondary Education, "Calculation of the Endowment Factor for Allocations to Historically Black Colleges and Universities Under Section 314(a)(2)(A) of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021," 86 *Federal Register* 21190-21195, April 22, 2021.

million, including $0 endowments, were adjusted to $1.0 million before calculating the inverse endowment share.

- Funds for the Historically Black Graduate Institutions (HBGIs) program were to be allocated to eligible IHEs in accordance with each such IHE's share of the program's FY2020 appropriation.
- Funds for the Tribally Controlled Colleges and Universities (TCCUs) program were to be allocated to eligible IHEs in accordance with the HEA TCCU program formula.

Appendix F presents estimated IHE allocations aggregated at the institutional sector level (e.g., public two-year) and state level for the HEERF MSI programs, as funded under the CARES Act, CRRSAA, ARPA, and all of the acts combined. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards, and IHEs may decline a portion of the allocation. Specifically, **Table F-1** displays IHE allocations aggregated at the institutional sector level; **Table F-2**, **Table F-3**, and **Table F-4** show the IHE allocations aggregated at the state level for each act; and **Table F-5** provides a summary of IHE allocations aggregated at the state level across the CARES Act, CRRSAA, and ARPA.

Fund for the Improvement of Postsecondary Education

FIPSE authorizes the Secretary to make awards to public and private nonprofit IHEs to promote innovation and improvement in postsecondary education. The CARES Act, CRRSAA, and ARPA direct the Secretary to allocate FIPSE funds to IHEs that the Secretary determines to "have the greatest unmet needs related to coronavirus."

Under the CARES Act, the Secretary is required to give priority to IHEs that do not otherwise receive grants of at least $500,000 through the HEERF. The Secretary allocated sufficient funds for each eligible IHE to receive at least $500,000 through their combined allocations under the HEERF direct grants, MSI programs, and FIPSE under the CARES Act. Of the $348.8 million available for awards under FIPSE I, $320.6 million was allocated to raise all public and private nonprofit IHEs up to the $500,000 level.[106] These grants are referred to as the CARES Act FIPSE Formula Grants.

The CARES Act does not establish additional eligibility criteria for the disbursal of FIPSE funds. To award the remaining (originally estimated at approximately $28.2 million) CARES Act FIPSE funds, ED invited applications under the competitive Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) Grants program.[107] To be eligible, public and private nonprofit IHEs or consortia of such IHEs must demonstrate the greatest unmet need by having greater than 30% Pell Grant recipient enrollment among full-time students prior to March 13, 2020, and/or by being underserved by other CARES Act programs. An IHE may have been underserved by other CARES Act programs because it did not receive a loan under the Paycheck Protection Program, and/or it serves large numbers of part-time students relative to IHEs of similar total enrollment, and it had other unmet needs due to the COVID-19 emergency. Applicants were required to propose projects to enable them to resume operations, serve the

[106] U.S. Department of Education, Higher Education Emergency Relief Fund- FIPSE, Methodology for Calculating Allocations, available at https://www2.ed.gov/about/offices/list/ope/heerffipse.html.

[107] Department of Education, Office of Postsecondary Education, "Applications for New Awards; Institutional Resilience and Expanded Postsecondary Opportunity Grants Program," 85 *Federal Register* 51685-51692, August 21, 2020. Applications were due October 20, 2020.

needs of students, reduce disease transmission, and/or implement safe and effective instructional delivery models. Despite the original estimate of $28.2 million, ED awarded $112.5 million in CARES Act IREPO grants in July 2021.[108]

The CRRSAA and ARPA establish that FIPSE funds be granted to IHEs that the Secretary determines have, after allocating other HEERF II and HEERF III funds, respectively, the "greatest unmet needs related to coronavirus," including IHEs with large populations of graduate students and IHEs that did not otherwise receive an allocation under HEERF II.

To award the FIPSE funds under the CRRSAA, the Secretary issued an invitation for applications for Supplemental Assistance to Institutions of Higher Education (SAIHE).[109] To be eligible, an IHE had to meet one of the seven absolute priorities established by ED. The Secretary indicated that funds would be allocated to each priority depending on the number of applicants and award amounts will be determined by a formula specific to each priority. The CRRSAA SAIHE institutional eligibility requirements and formula allocation methodology is outlined in **Table 10**. In July 2021, ED announced the award of more than $113 million to 110 IHEs under the CRRSAA SAIHE program.[110]

Table 10. CRRSAA SAIHE Eligibility and Formula Allocation Methodology

Absolute Priority	Public or Private Nonprofit IHE Eligibility Requirements	Formula Allocation Methodology
1	Designated as eligible for at least one of the MSI programs authorized under HEA Titles III and V after ED made the initial CRRSAA MSI allocations.	Based on the methodology used for CRRSAA MSI program allocations.
2	Eligible for but did not receive a CRRSAA direct grant because it did not report academic year 2018-2019 enrollment data to ED's Integrated Postsecondary Education Data System (IPEDS).	Based on the methodology used for CRRSAA direct grants, but institutional data from the application.
3	Eligible for but did not receive a CARES Act direct grant because it tried but failed to successfully apply by the deadline.	Based on the amount an applicant would have received under the CARES Act direct grant program.
4	HEA Title III or Title V-eligible branch campus that was not funded directly or indirectly through the CRRSAA MSI programs because ED did not have the requisite data to calculate an allocation.[a]	Based on the methodology used for CRRSAA MSI program allocations.

[108] The difference between the original estimate and actual awards might reflect FIPSE formula funds that were not accepted by institutions. U.S. Department of Education, "All successful applicants awarded the IREPO Grant," https://www2.ed.gov/about/offices/list/ope/caresirepoallocationtable.pdf.

[109] U.S. Department of Education, Office of Postsecondary Education, "Applications for New Awards; Fund for the Improvement of Postsecondary Education-Supplemental Assistance to Institutions of Higher Education (SAIHE)," 86 *Federal Register* 16338-16342, March 29, 2021.

[110] U.S. Department of Education, Office of Postsecondary Education, "U.S. Department of Education Announces $3.2 Billion in Additional Higher Education Emergency Relief Funds to Support Students at Historic and Under-Resourced Institutions, press release, July 29, 2021, https://www.ed.gov/news/press-releases/us-department-education-announces-32-billion-additional-higher-education-emergency-relief-funds-support-students-historic-and-under-resourced-institutions.

Absolute Priority	Public or Private Nonprofit IHE Eligibility Requirements	Formula Allocation Methodology
5	Merged or had a recent change to its HEA Title IV Program Participation Agreement (PPA) effective date resulting in the institution being underfunded under the CRRSAA direct grant program.[b]	Based on the methodology used for CRRSAA direct grants, but institutional data from the application, while taking into account any funds already received under a CRRSAA direct grant.
6	Community college or IHE located in a rural setting. In addition, the IHE must have a fall 2019 undergraduate enrollment of at least 50% Pell Grant recipients and an enrollment decline of at least 4.5%.	An amount per Pell Grant recipient, as established by ED based on all the applications received under this priority.
7	Student population of at least 90% graduate students.	Based on the number of graduate students enrolled at the institution and reported on the application.

Source: U.S. Department of Education, Office of Postsecondary Education, "Applications for New Awards; Fund for the Improvement of Postsecondary Education-Supplemental Assistance to Institutions of Higher Education (SAIHE)," 86 *Federal Register* 16338-16342, March 29, 2021; and U.S. Department of Education, Office of Postsecondary Education, "Applications for New Awards; Supplemental Assistance to Institutions of Higher Education (SAIHE); Correction," 86 *Federal Register* 18044-18045, April 7, 2021.

a. The relevant HEA Title III and Title V-eligible institutions are as listed in ED's FY 2021 Eligibility Matrix available at https://www2.ed.gov/about/offices/list/ope/idues/2021eligibilitymatrix.xlsx.

b. Each IHE that wants to participate in the HEA Title IV student aid programs is required to have a current PPA with ED. The PPA lists the date on which the PPA expires and the date on which the IHE must reapply for participation.

To award the FIPSE funds under the ARPA, the Secretary announced the availability of funds for the Supplemental Support under American Rescue Plan (SSARP).[111] Much like SAIHE, the proposal establishes categories of IHEs that may not have received funding or full funding from the other HEERF III programs. To be eligible, an IHE had to meet one of the five absolute priorities established by ED. The Secretary indicated that funds would be allocated to each priority depending on the number of applicants and that award amounts will be determined by a formula specific to each priority. The ARPA SSARP institutional eligibility requirements and formula allocation methodology is outlined in **Table 11**. In July 2022, ED announced the award of almost $198 million to 244 IHEs under the ARPA SSARP program.[112]

Table 11. ARPA SSARP Eligibility and Formula Allocation Methodology

Absolute Priority	Public or Private Nonprofit IHE Eligibility Requirements	Formula Allocation Methodology
1	Eligible for but did not receive an ARPA direct grant due to technical errors, application issues, or not reporting data to ED's Integrated Postsecondary Education Data System (IPEDS).	Based on the initial estimated allocation or, in its absence, the methodology used for ARPA direct grant program allocations.

[111] U.S. Department of Education, Office of Postsecondary Education, "Applications for New Awards; Supplemental Support Under the American Rescue Plan," 87 *Federal Register* 6154-6160, February 3, 2022.

[112] U.S. Department of Education, Office of Postsecondary Education, "U.S. Department of Education Awards Final $198 Million of American Rescue Plan Higher Education Funds to Support Students at Community Colleges, Rural, and Minority-Serving Institutions," press release, July 13, 2022, https://www.ed.gov/news/press-releases/us-department-education-awards-final-198-million-american-rescue-plan-higher-education-funds-support-students-community-colleges-rural-and-minority-serving-institutions.

Absolute Priority	Public or Private Nonprofit IHE Eligibility Requirements	Formula Allocation Methodology
2	(1) Newly eligible for an ARPA MSI allocation; (2) HEA Title III- or Title V-eligible branch campus that was not funded directly or indirectly through the ARPA MSI programs because ED did not have the requisite data to calculate an allocation;[a] (3) eligible for but did not receive a CRRSAA MSI grant because it tried but failed to successfully apply by the deadline.	Based on the methodology used for ARPA MSI program allocations or, as applicable, the initial estimated CRRSAA MSI allocation.
3	Merged or had a recent change to its HEA Title IV Program Participation Agreement (PPA), effective date resulting in the institution being underfunded under the ARPA direct grant program.[b]	Based on the methodology used for ARPA direct grants, but updated institutional data.
4	Community college or IHE located in a rural setting. In addition, the IHE must have a fall 2019 undergraduate enrollment of at least 50% Pell Grant recipients and an enrollment decline of at least 4.5%.	An amount per Pell Grant recipient, as established by ED based on all the applications received under this priority.

Source: U.S. Department of Education, Office of Postsecondary Education, "Applications for New Awards; Supplemental Support Under the American Rescue Plan," 87 *Federal Register* 6154-6160, February 3, 2022.

a. The relevant HEA Title III- and Title V-eligible institutions are as listed in ED's FY2021 Eligibility Matrix available at https://www2.ed.gov/about/offices/list/ope/idues/2021eligibilitymatrix.xlsx.

b. Each IHE that wants to participate in the HEA Title IV student aid programs is required to have a current PPA with ED. The PPA lists the date on which the PPA expires and the date on which the IHE must reapply for participation.

Appendix F presents the estimated IHE allocations aggregated at the institutional sector level (e.g., public two-year) and state level for the CARES Act FIPSE Formula Grants. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards, and IHEs may decline a portion of the allocation. Actual aggregations under the CARES Act IREPO program, CRRSAA SAIHE program, and ARPA SSARP program are also presented. Specifically, **Table F-1** displays IHE allocations aggregated at the institutional sector level; **Table F-2**, **Table F-3**, and **Table F-4** show the IHE allocations aggregated at the state level for each act; and **Table F-5** provides a summary of IHE allocations aggregated at the state level across the CARES Act, CRRSAA, and ARPA.

Excise Tax Provision

Under the CRRSAA, private IHEs that are subject to a 1.4% excise tax[113] on net investment income for tax year 2019 are to have their total HEERF allocation reduced by 50%, unless waived by the Secretary. Private nonprofit IHEs that are eligible work colleges are exempt from this provision.[114] The Secretary may waive the allocation reduction if, upon application, an IHE demonstrates need (including additional need for financial aid grants to students, payroll expenses, or other expenditures) for the total amount of CRRSAA direct grant funds. The

[113] Section 4968 of the Internal Revenue Code of 1986.

[114] *Work colleges* are defined in Section 448 of the HEA as public and private nonprofit, four-year, degree-granting institutions with a commitment to community service that have operated a comprehensive work-learning service program for at least two years, require students to participate in a comprehensive work-learning-service program, and provide students with the opportunity to contribute to their education and the welfare of the community as a whole.

Secretary must make publicly available a written justification for the denial of any waiver application. The excise tax provisions under CRRSAA do not apply under the CARES Act or ARPA. The aggregations of estimated allocations in **Appendix A** and **Appendix F** do not reflect allocation reductions resulting from the excise tax provision as ED has not incorporated the provision in its published estimated allocations.

According to the Internal Revenue Service, this tax is estimated to affect 40 or fewer private institutions.[115] The Secretary requires that all IHEs subject to the excise tax (1) notify ED within 30 days of determining the tax applies and (2) not draw down more than 50% of their total allocation under CRRSAA HEERF prior to any request or approval for a waiver.[116]

Application, Distribution, and Reallocation Process

There are differences in the statutory requirements for IHEs to apply for the HEERF and for ED to initially distribute funds or reallocate remaining funds across the CARES Act, CRRSAA, and ARPA. This section highlights the differences and describes ED's implementation of the differences.

The CARES Act does not establish any IHE application requirements. ED initially required interested IHEs that received an allocation under the direct grants or MSI programs to submit *Certification and Agreement* forms that indicated the IHE's agreement to comply with various terms, conditions, and requirements in order to receive their allocated funds.

The CRRSAA establishes that IHEs with an approved HEERF application prior to December 27, 2020, would not be required to submit a new or revised application to receive HEERF II funds. As a consequence, the supplemental HEERF II funds were made available to the HEERF I grantees.[117] ED required all proprietary IHEs to submit a new application for HEERF II direct grant funds because CRRSAA created a separate direct grant program for proprietary IHEs.[118] All applicants to HEERF II FIPSE and new applicants to the other HEERF II programs were also required to submit an application.[119]

Like the CARES Act, the ARPA does not establish any IHE application requirements. ED did not require IHEs to apply for HEERF III programs if they previously received HEERF II funding from the same program.

The CARES Act and ARPA do not establish a timeline for the distribution of HEERF funds. The CRRSAA establishes a timeline for the Secretary to distribute HEERF monies. The Secretary must allocate direct grant amounts within 30 calendar days of the date of enactment and MSI program amounts within 60 calendar days of the date of enactment. In addition, with respect to

[115] For more information, see https://www.irs.gov/newsroom/irs-issues-guidance-on-the-tax-on-the-net-investment-income-of-certain-private-colleges-and-universities.

[116] U.S. Department of Education, Required Notification of Endowment Excise Tax Paid, https://www2.ed.gov/about/offices/list/ope/crrsaa.html, dated January 14, 2021.

[117] ED treats the portion of the award required to be used for student aid and the portion of the award that may be used for other purposes as separate awards. Letter from Christopher J. McCaghren, Ed.D., Acting Assistant Secretary for Postsecondary Education, U.S. Department of Education, to Public and Private Nonprofit College and University Presidents, January 14, 2021, https://www2.ed.gov/about/offices/list/ope/asstsecretaryheerfiia1letter.pdf.

[118] U.S. Department of Education, CRRSAA: Higher Education Emergency Relief Fund (HEERF II), CRRSAA HEERF II Section 314(a)(4) Frequently Asked Questions (published January 14, 2021, and updated: March 19, 2021), https://www2.ed.gov/about/offices/list/ope/crrsaa.html.

[119] U.S. Department of Education, "CRRSAA: Higher Education Emergency Relief Fund (HEERF II)," https://www2.ed.gov/about/offices/list/ope/crrsaa.html.

FIPSE the Secretary must brief the appropriations committees no later than seven days before publishing the application within 60 calendar days of enactment and allocate amounts within 120 calendar days of enactment.

The CARES Act and CRRSAA require that HEERF direct grant funds be distributed to each IHE using the same systems used to distribute HEA Title IV aid to IHEs. The CARES Act and CRRSAA do not specify how ED must distribute MSI and FIPSE program funds to IHEs. The ARPA does not establish a method of distribution for any of the program funds.

The CARES Act and ARPA do not provide for the reallocation of HEERF funds. The CRRSAA included two provisions for the reallocation of funds. One provision required that ED reallocate any CARES Act direct grant funds that were unobligated as of December 27, 2020, and include them in the available funds for the CRRSAA direct grants for public and private nonprofit IHEs.[120]

Under the second HEERF II reallocation provision, any funds that are allocated under the direct grant and MSI programs but for which an IHE does not apply within 90 days of the notice inviting applications are to be reallocated. The Secretary is required to reallocate such funds to IHEs that have submitted direct grant applications based on the formula used to provide direct grants to public and private nonprofit IHEs. HEERF II FIPSE funds are not required to be reallocated.

In like manner, ED announced that HEERF III direct grant funds that were declined, not accepted, not awarded, or returned within 90 days, by August 11, 2021, would be distributed to grantees that have not declined or returned funds.[121]

Uses of Funds

The CARES Act, CRRSAA, and ARPA establish how IHEs may use their HEERF funds. **Table 12** provides the authorized activities under each of the acts. IHEs receiving direct grant funds must use a specified portion of funds for student aid. Most but not all grantees may use a portion of funds to defray eligible institutional expenses, which may include lost revenue,[122] technology costs associated with a transition to distance education, and payroll. The Consolidated Appropriations Act, 2022 (P.L. 117-103) expanded the allowable uses of funds received from the MSI programs. Other eligible uses of funds are also shown in **Table 12**. The Secretary has issued several guidance documents to help clarify the uses of funds. In addition, ED has interpreted that

[120] The reallocation also included funds that had not been obligated from the CARES Act "Safe Schools and Citizenship Education" account.

[121] ED extended the application deadline for proprietary institutions to September 10, 2021. U.S. Department of Education, Office of Postsecondary Education, "Notice Inviting Applications for Public and Private Nonprofit Institutions of Higher Education Under the Higher Education Emergency Relief Fund (HEERF), Section 2003 of the American Rescue Plan Act, 2021 (ARP)," 86 *Federal Register* 26215-26220, May 13, 2021; U.S. Department of Education, HEERF III: Institutional Portion for Public and Nonprofit Institutions (a)(1), ARP HEERF III Section 2003 Frequently Asked Questions (issued May 11, 2021), https://www2.ed.gov/about/offices/list/ope/heerfiiiinstitutional.html; and U.S. Department of Education, Office of Postsecondary Education, "Reopening; Notice Inviting Applications for the Proprietary Institution Grant Funds for Students Program Under the Higher Education Emergency Relief Fund (HEERF); American Rescue Plan Act, 2021 (ARP)," 86 *Federal Register* 45975-45976, August 17, 2021.

[122] In responses to questions, ED has provided specific guidance on costs that may be considered lost revenue and required documentation at U.S. Department of Education, CRRSAA: Higher Education Emergency Relief Fund (HEERF II), HEERF Lost Revenue FAQs (March 19, 2021), https://www2.ed.gov/about/offices/list/ope/heerflostrevenuefaqs.pdf.

HEERF expenses must have been first incurred on or after March 13, 2020, the date of the proclamation of national emergency.[123]

Table 12. Allowable Uses of HEERF by IHEs Under the CARES Act, CRRSAA, and ARPA

Program	Student Aid	Institutional Uses	Other Uses
CARES Act			
Direct Grants[a]	No less than 50% of such funds to provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to COVID-19 (including eligible expenses under a student's cost of attendance, such as food, housing, course materials, technology, health care, and child care). An IHE that repurposes funds on or after December 27, 2020 (see the "Other Uses" column), shall ensure that not less than 50% of the funds are used for financial aid grants to students under either the CARES Act direct grants provisions or the CRRSAA direct grants provisions, or a combination of those provisions.[b]	NA	Any costs associated with significant changes to the delivery of instruction due to COVID-19. Funds remaining on or after December 27, 2020, may, subject to the student aid requirement (see the "Student Aid" column), be used to (1) defray expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll); (2) carry out student support activities authorized by the HEA that address needs related to COVID-19; or (3) provide financial aid grants to students (including students exclusively enrolled in distance education), which may be used for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants to students, an IHE shall prioritize grants to students with exceptional need, such as those who receive Pell Grants.[b]

[123] U.S. Department of Education, Office of Postsecondary Education, "Notice of Interpretation Regarding Period of Allowable Expenses for Funds Administered Under the Higher Education Emergency Relief (HEERF) Program," 85 *Federal Register* 15208-15209, March 22, 2021. Under 2 C.F.R. Sections 200.458 and 200.308(d)(1), a grantee may incur project costs no more than 90 calendar days before the date of the grant award.

Program	Student Aid	Institutional Uses	Other Uses
MSI Programs	Grants to students for any component of the student's cost of attendance (as defined under Section 472 of the HEA), including food, housing, course materials, technology, health care, and child care. Funds remaining on or after December 27, 2020, may be used for financial aid grants to students as authorized by CRRSAA.	Defraying expenses (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) incurred by IHEs. Acquisition of real property or construction directly related to preventing, preparing for, and responding to coronavirus.[c]	Funds remaining on or after December 27, 2020, may, subject to the CRRSAA student aid requirements, be used to (1) defray expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll); (2) carry out student support activities authorized by the HEA that address needs related to COVID-19; or (3) provide financial aid grants to students (including students exclusively enrolled in distance education), which may be used for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants to students, an IHE shall prioritize grants to students with exceptional need, such as those who receive Pell Grants.[b]
FIPSE	Grants to students for any component of the student's cost of attendance (as defined under Section 472 of the HEA), including food, housing, course materials, technology, health care, and child care.	Defraying expenses (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) incurred by IHEs.	NA

Program	Student Aid	Institutional Uses	Other Uses
CRRSAA[d]			
Direct Grants	Financial aid grants to students (including students exclusively enrolled in distance education), for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants, an institution shall prioritize grants to students with exceptional need, such as those who receive Pell Grants. IHEs shall provide at least the same amount of funding in emergency financial aid grants to students as was required to be provided under the CARES Act direct grants program.[e] An IHE receiving funds in accordance with students exclusively enrolled in distance education courses prior to the qualifying emergency may only use funds so apportioned for financial aid grants to students. Private IHEs subject to the excise tax provision may only use funds for financial aid grants or for sanitation, personal protective equipment, or other expenses associated with the general health and safety of the campus environment related to the qualifying emergency.	Defraying expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll). Private for-profit IHEs may not use funds for institutional uses.	Carrying out student support activities authorized by the HEA that address needs related to COVID-19. Private for-profit IHEs may not use funds for other uses. Private IHEs subject to the excise tax provision may only use funds for financial aid grants or for sanitation, personal protective equipment, or other expenses associated with the general health and safety of the campus environment related to the qualifying emergency.

Program	Student Aid	Institutional Uses	Other Uses
MSI Programs	Financial aid grants to students (including students exclusively enrolled in distance education), for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants, an institution shall prioritize grants to students with exceptional need, such as those who receive Pell Grants. Private IHEs subject to the excise tax provision may only use funds for financial aid grants or for sanitation, personal protective equipment, or other expenses associated with the general health and safety of the campus environment related to the qualifying emergency.	Defraying expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll). Acquisition of real property or construction directly related to preventing, preparing for, and responding to coronavirus.[c]	Carrying out student support activities authorized by the HEA that address needs related to COVID-19. Private IHEs subject to the excise tax provision may only use funds for financial aid grants or for sanitation, personal protective equipment, or other expenses associated with the general health and safety of the campus environment related to the qualifying emergency.
FIPSE[f]	Financial aid grants to students (including students exclusively enrolled in distance education), for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants, an institution shall prioritize grants to students with exceptional need, such as those who receive Pell Grants.	Defraying expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll).	Carrying out student support activities authorized by the HEA that address needs related to COVID-19.

Program	Student Aid	Institutional Uses	Other Uses
ARPA[d]			
Direct Grants	Financial aid grants to students (including students exclusively enrolled in distance education), for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants, an institution shall prioritize grants to students with exceptional need, such as those who receive Pell Grants. An IHE receiving funds in accordance with the enrollment of students exclusively enrolled in distance education courses prior to the qualifying emergency may only use funds so apportioned for financial aid grants to students. An institution that receives an allocation in accordance with the enrollment of students who were not exclusively enrolled in distance education courses prior to the qualifying emergency shall use not less than 50% of such allocation to provide emergency financial aid grants to students. A private for-profit (proprietary) IHE may only use funds for financial aid grants.	Defraying expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll).	An institution shall use a portion of funds received under this section and not required for student aid to (1) implement evidence-based practices to monitor and suppress COVID-19 in accordance with public health guidelines; and (2) conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances described in Section 479A of the HEA.
MSI Programs	Financial aid grants to students (including students exclusively enrolled in distance education), for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants, an institution shall prioritize grants to students with exceptional need, such as those who receive Pell Grants.	Defraying expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll). Acquisition of real property or construction directly related to preventing, preparing for, and responding to coronavirus.[c]	An institution shall use a portion of funds received under this section and not required for student aid to (1) implement evidence-based practices to monitor and suppress COVID-19 in accordance with public health guidelines; and (2) conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances described in Section 479A of the HEA.

Program	Student Aid	Institutional Uses	Other Uses
FIPSE[g]	Financial aid grants to students (including students exclusively enrolled in distance education), for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19, such as tuition, food, housing, health care (including mental health care), or child care. In making financial aid grants, an institution shall prioritize grants to students with exceptional need, such as those who receive Pell Grants.	Defraying expenses associated with COVID-19 (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll).	An institution shall use a portion of funds received under this section and not required for student aid to (1) implement evidence-based practices to monitor and suppress COVID-19 in accordance with public health guidelines; and (2) conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances described in Section 479A of the HEA.

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260), the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2); and the Consolidated Appropriations Act, 2022 (P.L. 117-103).

Notes: NA = not applicable.

a. The CARES Act specifically excludes costs that include payment to contractors for the provision of pre-enrollment recruitment activities, endowments, or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.

b. Such funds are designated by Congress as an emergency requirement pursuant to Section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

c. Section 530, Division H of the Consolidated Appropriations Act, 2022 (P.L. 117-103) expanded the allowable uses of funds received from HEERF MSI programs. Funds from other HEERF programs may not be used to engage in construction or purchase real property, but may be used for minor remodeling (34 C.F.R §77.1).

d. No funds received under the CRRSAA or ARPA can be used to fund contractors for the provision of pre-enrollment recruitment activities; marketing or recruitment; endowments; capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship; senior administrator or executive salaries, benefits, bonuses, contracts, and incentives; stock buybacks, shareholder dividends, capital distributions, and stock options; or any other cash or other benefit for a senior administrator or executive.

e. ED indicates that this amount is the larger of either the amount the IHE was required to provide to students under the CARES Act, or the amount the IHE is receiving based on its share of students who were enrolled exclusively in distance education prior to the qualifying emergency. Letter from Christopher J. McCaghren, Ed.D., Acting Assistant Secretary for Postsecondary Education, U.S. Department of Education, to Public and Private Nonprofit College and University Presidents, January 14, 2021, https://www2.ed.gov/about/offices/list/ope/asstsecretaryheerfiia1letter.pdf.

f. The uses of funds in the table are as established by HEERF II. ED has established more specific requirements for grants awarded under some of the absolute priorities. U.S. Department of Education, Office of Postsecondary Education, "Applications for New Awards; Fund for the Improvement of Postsecondary Education-Supplemental Assistance to Institutions of Higher Education (SAIHE)," 86 *Federal Register* 16338-16342, March 29, 2021.

g. The uses of funds in the table are as established by HEERF III. ED has established more specific requirements. U.S. Department of Education, Office of Postsecondary Education, "Applications for New Awards; Supplemental Support Under the American Rescue Plan," 87 *Federal Register* 6154-6160, February 3, 2022

Higher Education Emergency Relief Fund Student Aid

As discussed earlier and as evidenced in **Table 12**, IHEs receiving direct grants must use a portion of the funds for *emergency financial aid grants* to students, as established under the HEERF I direct grants program, or *financial aid grants* to students, as established by the HEERF II. IHEs receiving MSI or FIPSE program funds may use a portion of the funds for *grants* to students or *financial aid grants* to students. Emergency financial aid grants to students are only for student expenses related to the disruption of campus operations due to COVID-19.[124] ED has indicated that the emergency financial aid grants are not considered federal student aid as authorized under HEA Title IV; thus, the amount of the emergency financial aid grant may allow a student to receive total aid in excess of his/her cost of attendance.[125] Financial aid grants to students are available for any component of the student's cost of attendance or for emergency costs that arise due to COVID-19. Grants to students are for any component of the student's cost of attendance.[126]

The CARES Act does not explicitly establish eligibility criteria for students to receive student aid under the HEERF from their IHE. ED issued guidance and an interim final rule for the CARES Act that limited eligibility to students who were or could be eligible for HEA Title IV aid and prohibited eligibility for students who were enrolled exclusively in online programs prior to March 13, 2020.[127] Under HEA Title IV, for example, eligible students must be enrolled in or accepted for enrollment in a program leading to a recognized educational credential (e.g., degree), meet citizenship-related requirements (e.g., undocumented immigrants are ineligible), and must not be enrolled in elementary or secondary school. Aside from these limitations, ED provided IHEs discretion to determine individual grant amounts and additional student eligibility requirements.[128] The actions by the Secretary to limit student eligibility generated some dissent.[129] Several Members of Congress wrote to the Secretary opposing ED's imposition of eligibility requirements as contradicting congressional intent and harming students.[130] Several courts

[124] U.S. Department of Education, Higher Education Emergency Relief Fund- Student Aid, CARES HEERF Certification and Agreement - Student Portion, https://www2.ed.gov/about/offices/list/ope/heerfstudent.html.

[125] Generally, the HEA prohibits a student from receiving HEA Title IV aid and other financial assistance in excess of his/her cost of attendance. U.S. Department of Education, CARES Act: Higher Education Emergency Relief Fund, CARES Act HEERF Rollup FAQs (rollup of all five previously released HEERF FAQ documents in one document; issued October 14, 2020, and revised January 28, 2021), https://www2.ed.gov/about/offices/list/ope/caresact.html.

[126] *Cost of attendance* is defined in HEA Section 472. It includes estimated costs for tuition and fees, books and supplies, room and board, dependent care, and other costs in different amounts for different categories of students.

[127] U.S. Department of Education, Higher Education Emergency Relief Fund- Institutional Portion, Cares Act HEERF Institutional Portion of the HEERF under Section 18004(a)(1) and 18004(c) FAQs (issued April 9, 2020, and revised January 28, 2021), https://www2.ed.gov/about/offices/list/ope/heerfinstitutional.html; and U.S. Department of Education, Office of Postsecondary Education, "Eligibility of Students at Institutions of Higher Education for Funds Under the Coronavirus Aid, Relief, and Economic Security (CARES) Act," 85 *Federal Register* 36494-36504, June 17, 2020.

[128] Letter from Betsy DeVos, Secretary of Education, to College and University Presidents, April 9, 2020, https://www2.ed.gov/about/offices/list/ope/caresactgrantfundingcoverletterfinal.pdf.

[129] U.S. Department of Education, Office of Postsecondary Education, "Eligibility of Students at Institutions of Higher Education for Funds Under the Coronavirus Aid, Relief, and Economic Security (CARES) Act," 85 *Federal Register* 36494-36504, June 17, 2020; and U.S. Department of Education, "Frequently Asked Questions about the Emergency Financial Aid Grants to Students under Section 18004 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act," https://www2.ed.gov/about/offices/list/ope/heerfstudentfaqs.pdf (accessed April 22, 2020).

[130] Letter from Michael F. Bennet, United States Senator, Robert Menendez, United States Senator, and Richard J. Durbin, United States Senator et al. to The Honorable Betsy DeVos, Secretary of Education, April 27, 2020; and Letter from Eric Swalwell, Member of Congress, Suzanne Bonamici, Member of Congress, and Steve Cohen, Member of Congress et al. to The Honorable Betsy DeVos, Secretary, United States Department of Education, April 27, 2020.

preliminarily enjoined ED from applying some or all eligibility requirements to HEERF financial aid grants at specified IHEs, and that litigation is ongoing.[131]

The HEERF II and HEERF III establish that financial aid grants to students are available to students exclusively enrolled in distance education and are required to be awarded in a manner that prioritizes "students with exceptional need."[132] ED did not establish any restrictions on student eligibility for aid under the HEERF II and HEERF III, allowing financial aid grants "to non-degree seeking, non-credit, dual enrollment, and continuing education students … [and] students who are qualified aliens, as defined within 8 U.S.C. section 1641 (including refugees and persons granted asylum)."[133]

ED issued final regulations effective on May 14, 2021, and applicable to each of the HEERF programs funded under the CARES Act, CRRSAA, and ARPA clarifying eligibility for any individual who is or was enrolled at an eligible institution on or after March 13, 2020, the date the national emergency was declared for COVID-19.[134] The final rule supersedes the interim final rule. For example, the final regulations provide eligibility to students who are in dual-enrollment or noncredit programs and undocumented students. IHEs may determine which individuals currently or previously enrolled at an institution are eligible to receive student aid given that the CRRSAA and ARPA require IHEs to prioritize awarding grants to students with "exceptional need," such as those who receive Pell Grants.

In addition, the Internal Revenue Service has provided guidance on the federal income tax treatment of HEERF student aid funds received by students. Emergency financial aid grants under the CARES Act, CRRSAA, and ARPA are not included in the student's gross income used to determine federal income tax liability even if the school uses the funds to cancel or discharge a student's overdue balance for tuition and fees. With some limitations, such emergency financial aid grants may be used to claim the American Opportunity Credit, a tuition and fees deduction, or the Lifetime Learning Credit.[135]

ED has clarified that HEERF student aid under the CARES Act, CRRSAA, or ARPA is not counted as income when calculating a family's expected family contribution (EFC).[136] As such, the aid will not reduce a student's eligibility for HEA Title IV aid in future years.

Other Provisions

The CARES Act and CRRSAA specifically allow MSI program recipients to use prior awards provided under HEA Titles III, V, and VII to prevent, prepare for, and respond to COVID-19. The ARPA does not include the same allowance.

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[131] *Washington v. DeVos*, No. 2:20-cv-00182-TOR, Order at 36, ECF No. 31; *Oakley v. DeVos*, No. 4:20-cv-03215-YGR, Order at 28, ECF No. 44; and *Noerand v. DeVos*, No. 1:20-cv-11271-LTS, Order at 15, ECF No. 16.

[132] The HEERF II does not define students with exceptional need.

[133] U.S. Department of Education, HEERF II: Minority Serving Institutions (a)(2), (a)(2), Frequently Asked Questions, (published January 14, 2021, updated March 19, 2021), https://www2.ed.gov/about/offices/list/ope/heerfiimsi.html.

[134] U.S. Department of Education, Office of Postsecondary Education, "Eligibility To Receive Emergency Financial Aid Grants to Students Under the Higher Education Emergency Relief Programs," 86 *Federal Register* 26608-26631, May 14, 2021.

[135] Internal Revenue Service, IRS revises frequently asked questions for the Higher Education Emergency Grants, FS-2022-11, February 2022.

[136] U.S. Department of Education, HEERF III: Institutional Portion for Public and Nonprofit Institutions (a)(1), ARP HEERF III Section 2003 Frequently Asked Questions (issued May 11, 2021), https://www2.ed.gov/about/offices/list/ope/heerfiiiinstitutional.html.

Funds paid through the HEERF I will not be included as revenue for the purposes of ensuring that a proprietary IHE has derived at least 10% of its revenue from non-HEA Title IV funds (i.e., no more than 90% of its revenue can come from HEA Title IV funds).[137] If an IHE violates the requirement (the 90/10 rule) for two consecutive years, it loses its eligibility to administer HEA Title IV student financial aid for at least two years.[138]

Maintenance of Effort and Maintenance of Equity

The CARES Act, CRRSAA, and ARPA include different maintenance of effort (MOE) requirements.[139] All three acts include MOE requirements that apply to elementary and secondary education and to higher education. The ARPA also includes maintenance of equity (MOEq) requirements that apply at the state and LEA levels with respect to elementary and secondary education.

CARES Act

The CARES Act ESF included two MOE requirements—one that applied to state support for elementary and secondary education and one that applied to state support for higher education. If a state applied for a grant under the GEER Fund or the ESSER Fund, the grant application was required to include assurances that the state would meet both MOE requirements.

For elementary and secondary education, the state had to provide an assurance that it would maintain support in FY2020 and FY2021 at least at the average level of support provided for elementary and secondary education during the three fiscal years preceding the enactment date of the CARES Act.[140]

Similarly, for higher education the state or outlying area had to provide an assurance that it would maintain support in FY2020 and FY2021 at least at the average level of support provided for higher education during the three fiscal years preceding the enactment date of the CARES Act. For the purposes of determining state support for higher education, states had to include state funding to IHEs and state need-based financial aid. States did not have to include support for capital projects, support for research and development, or tuition and fees paid by students.

The Secretary has the authority to waive these MOE requirements to relieve fiscal burdens on states that have "experienced a precipitous decline in financial resources." In deciding whether to grant such a waiver, it is up to the Secretary to determine whether such a decline in financial resources has occurred.

[137] U.S. Department of Education, Higher Education Emergency Relief Fund- Institutional Portion, Cares Act HEERF Institutional Portion of the HEERF under Section 18004(a)(1) and 18004(c) FAQs (issued April 9, 2020, and revised January 28, 2021), https://www2.ed.gov/about/offices/list/ope/heerfinstitutional.html.

[138] For more information on the 90/10 rule, see CRS Report R46773, *The 90/10 Rule Under HEA Title IV: Background and Issues*.

[139] For additional information, see U.S. Department of Education, Guidance on Maintenance of Effort Requirements and Waiver Requests under the Elementary and Secondary School emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund, April 2021, https://oese.ed.gov/files/2021/04/MOE-Chart_with-waiver-FAQs_FINAL_4.21.21Update.pdf.

[140] Typically, this will be FY2017, FY2018, and FY2019.

CRRSAA

Similar to the CARES Act, the CRRSAA included two MOE requirements—one that applies to state support for elementary and secondary education and one that applies to state support for higher education. States were required to provide an assurance that they would meet both MOE requirements.

For elementary and secondary education, a state was required to provide an assurance that it would maintain support in FY2022 at least at the proportional levels of state support for elementary and secondary education relative to the state's overall spending, averaged over FY2017, FY2018, and FY2019. For higher education, the state was required to provide an assurance that it would maintain support in FY2022 at least at the proportional levels of state support for higher education relative to the state's overall spending, averaged over FY2017, FY2018, and FY2019. For the purposes of determining state support for higher education, states are required to include state funding to IHEs and state need-based financial aid. States do not have to include support for capital projects, support for research and development, or tuition and fees paid by students.

Similar to the CARES Act, the Secretary has the authority to waive these MOE requirements to relieve fiscal burdens on states that have "experienced a precipitous decline in financial resources." In deciding whether to grant such a waiver, it is up to the Secretary to determine whether such a decline in financial resources has occurred.

ARPA

Unlike the CARES Act and CRRSAA, the ARPA includes both MOE and MOEq requirements. Both are discussed below.

MOE

As a condition of receiving funds under the ESSER III, states had to agree to meet the same MOE requirements as those included in the CRRSAA, except that effort must be maintained for both FY2022 and FY2023.[141] The ARPA also included a provision permitting the Secretary to waive any MOE requirements associated with the ESF for the purpose of relieving fiscal burdens experienced by states in "preventing, preparing for, and responding to the coronavirus." This waiver authority differs from that provided under the MOE waiver available under the CARES Act and CRRSAA in two ways. First, it allows the Secretary to provide a waiver under certain circumstances of any MOE requirements associated with the ESF, which could include funds provided under the CARES Act and the CRRSAA. Second, rather than the Secretary only being allowed to waive MOE requirements for states that have experienced a "precipitous decline in financial resources," the ARPA language permits the Secretary to provide MOE waivers to relieve "fiscal burdens incurred by States in preventing, preparing for, and responding to the coronavirus."

[141] For both FY2022 and FY2023, comparisons will be made to a state's overall spending, averaged over FY2017 and FY2018.

MOEq

The ARPA included two maintenance of equity requirements. The first focuses on high-need LEAs and the highest-poverty LEAs, and the second focuses on high-poverty schools. Each requirement is discussed below. [142]

MOEq Requirements for High-Need LEAs and Highest-Poverty LEAs

An SEA that receives ESSER III funds is prohibited in FY2022 and FY2023 from reducing state funding calculated on a per-pupil basis for any high-need LEA in the state by an amount that exceeds the overall per-pupil reduction in state funds (if any) across all LEAs in the state in such fiscal year. That is, any per-pupil reduction in funding for a high-need LEA in FY2022 or FY2023 cannot be greater than the overall per-pupil reduction in state funds[143] across all LEAs in the state for that fiscal year. For the purposes of this requirement, the ARPA defines a *high-need LEA* as one that is among the group of LEAs in the state that (1) in rank order have the highest percentages of economically disadvantaged students, and (2) collectively serve not less than 50% of the state's total enrollment of students served by all LEAs in the state.

In addition, an SEA is prohibited in FY2022 and FY2023 from reducing state funding, as calculated on a per-pupil basis, for any of the highest-poverty LEAs below the level of funding, as calculated on a per-pupil basis, provided to each such LEA in FY2019. Thus, this provision establishes a floor for state aid for the highest-poverty LEAs in each state. For the purposes of this requirement, the ARPA defines a *highest-poverty LEA* as one that is among the group of LEAs in the state that (1) in rank order have the highest percentages of economically disadvantaged students in the state, and (2) collectively serve not less than 20% of the state's total enrollment of students served by all LEAs in the state.

For the definitions of high-need LEA and highest-poverty LEA, the determination of the highest percentages of economically disadvantaged students in the state must be made based on the most recent satisfactory data available from the Department of Commerce. This would include data available from the U.S. Census Bureau's SAIPE dataset, which provides data on the number of children ages 5-17 living in families in poverty in an LEA. For LEAs for which data are not available through the Department of Commerce (e.g., charter schools that are independent LEAs), states must use other data that the Secretary determines are satisfactory.

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[142] For more information about MOEq requirements, see U.S. Department of Education, *Frequently Asked Questions American Rescue Plan Elementary and Secondary School Emergency Relief Fund: Maintenance of Equity*, October 1, 2021, https://oese.ed.gov/files/2021/10/Maintenance-of-Equity-updated_10_1_21-FAQs.Final_.pdf; and Letter from Miguel A. Cardona, Secretary, U.S. Department of Education, to Chief State School Officers and School District Superintendents, August 6, 2021, https://oese.ed.gov/files/2021/08/21-006207-MOEquity-DCL-F08-05-2021-SIGNED.pdf.

[143] The overall per-pupil reduction in state funds for a given fiscal year is defined as the amount of any reduction in the total amount of state funds provided to all LEAs in the state in such fiscal year compared to the total amount of state funds provided to all LEAs in the state in the previous fiscal year, divided by the aggregate number of children enrolled in all schools served by all LEAs in the state in the fiscal year for which the determination is being made. ED has provided guidance on how to implement this requirement; see U.S. Department of Education, *Frequently Asked Questions American Rescue Plan Elementary and Secondary School Emergency Relief Fund: Maintenance of Equity*, October 1, 2021, https://oese.ed.gov/files/2021/10/Maintenance-of-Equity-updated_10_1_21-FAQs.Final_.pdf. For example, for FY2022 an SEA would determine the overall level of per-pupil funding for FY2021 and FY2022 and determine whether overall per-pupil funding decreased between the two fiscal years. The SEA would then calculate the level of per-pupil funding for FY2021 and FY2022 for each high-need LEA. If there is a decrease in the level of per-pupil funding for a high-need LEA, it cannot exceed the overall decrease in per-pupil funding (if any).

MOEq Requirements for High-Poverty Schools

There are two requirements that LEAs receiving funds under the ESSER III must meet with respect to maintaining equity in FY2022 and FY2023. First, an LEA is prohibited in FY2022 and FY2023 from reducing per-pupil funding based on combined state and local funding for any high-poverty school served by the LEA by an amount that exceeds the total reduction in LEA funding from combined state and local funding for all schools served by the LEA in such fiscal year (if any), divided by the number of children enrolled in all schools served by the LEA in such fiscal year. In addition, an LEA is prohibited in FY2022 and FY2023 from reducing per-pupil, full-time equivalent (FTE) staff in any high-poverty school by an amount that exceeds the total reduction in FTE staff in all schools served by the LEA for such fiscal year (if any), divided by the number of children enrolled in all schools served by the LEA in such fiscal year.

These MOEq requirements do not apply to any LEA that meets at least one of the following criteria in a given fiscal year:

- it has a total enrollment of less than 1,000 students,
- it operates only one school,
- it serves all students within each grade span in a single school, or
- it "demonstrates an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education."

A *high-poverty school* is defined as one in the highest quartile of schools served by an LEA based on the percentage of economically disadvantaged students served. In identifying economically disadvantaged students, the state must select a measure of poverty established for the purposes of the definition of a high-poverty school by the Secretary and apply such measure consistently to all schools in the state.

Reporting Requirements

The CARES Act and CRRSAA include various reporting requirements for the ESF programs. These include general reporting requirements that apply broadly to programs included in the acts as well as reporting requirements specific to the ESF programs. ED has also established reporting requirements for ESF recipients under the CARES Act, CRRSAA, and ARPA. To facilitate the public release of data collected, ED has established a website dedicated to tracking, collecting, and disseminating data related to the ESF.[144] In addition, the Pandemic Response Accountability Committee (PRAC) makes publicly available detailed pandemic relief spending data based on the CARES Act and other related legislation, including the CRRSAA and ARPA.[145] A summary of the reporting requirements included in the CARES Act, CRRSAA, and ARPA is provided below.

General CARES Act Reporting Requirements

Section 15011, Division B of the CARES Act establishes several reporting requirements for federal agencies and other entities receiving CARES Act funds. Within 90 days of enactment, agencies had to describe to the PRAC how funds would be used. Federal agencies had to report to the Director of the Office of Management and Budget (OMB), the Bureau of Fiscal Service in the

[144] See https://covid-relief-data.ed.gov/.

[145] See https://www.pandemicoversight.gov/.

Department of the Treasury, the PRAC, and the appropriate congressional committees any obligation or expenditure of CARES Act funds over $150,000 on a monthly basis until September 30, 2021. The OMB Director, in consultation with the Secretary of the Treasury, the Administrator of the Small Business Administration, and the Chairperson of the Council of Economic Advisors, must provide quarterly reports to the appropriate congressional committees and on a public website on the impact programs funded by more than $150,000 have on employment, estimated economic growth, and other key economic indicators.

To facilitate agency reporting, recipients of CARES Act funds must submit a report to the PRAC and applicable agency not later than 10 days after the end of each calendar quarter. The report must include the total amount of funds received under the ESF and a detailed list of all projects or activities for which funds were expended or obligated, including their names, a description of them, and the estimated number of jobs created or retained by them. Additionally, the report must include detailed information on any level of subcontracts or subgrants awarded by the governor or his/her subcontractors or subgrantees. The information included in these reports must be made public by the PRAC not later than 30 days after the end of each calendar quarter through September 30, 2025.

Education Stabilization Fund Reporting Requirements

In addition to the general reporting requirements described above, the CARES Act requires that IHEs receiving HEERF monies report the use of funds to the Secretary, at such time and in such manner as the Secretary may require.

The CRRSAA establishes a requirement that ED report spending plans to Congress and a requirement that ESSER Fund and HEERF recipients report uses of funds to ED. The CRRSAA requires that ED provide spending plans to the appropriations committees beginning 30 days after enactment and every 60 days thereafter until September 30, 2024. The spending plan provides anticipated uses of funds, including estimated personnel and administrative costs and the amount of each contract obligation over $5,000,000 that has not previously been reported.

The CRRSAA requires that states receiving ESSER funds and IHEs receiving HEERF monies report a detailed accounting of the use of funds, not later than six months after receiving funding and as required by ED thereafter. The state reports must include how a state uses funds to measure and address learning loss among students disproportionately affected by COVID-19 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.

The ARPA did not establish ESF reporting requirements.

Department of Education-Established Reporting Requirements

Through the grant application process, ED has established various reporting requirements for governors, SEAs, and IHEs receiving ESF grants. In addition to some initial reports that outline how entities plan to use the funds, ED has generally established quarterly and annual reporting requirements that focus on expenditures; subgrant recipients, if applicable; and administration. For example, within 45 days of receiving a GEER Fund grant each governor must provide to ED an initial report that details how the state would award funds to LEAs, IHEs, and other education-related entities; the criteria the state would use for determining those entities that are “most significantly impacted by coronavirus” or “essential for carrying out emergency educational services”; and a description of the process and deliberations involved in developing these

criteria.[146] The quarterly HEERF reports focus on expenditures and the method and distribution of student aid.[147]

Continued Payment to Employees

Under the CARES Act and CRRSAA, any LEA, state, IHE, or other entity that receives funds under the ESF is required to the "greatest extent practicable" to pay its employees and contractors during periods of disruption or closure related to the COVID-19 emergency. As entities receiving funds are required to comply with this requirement only to the greatest extent practicable, this provision does not ensure that their employees or contractors will continue to be paid during such periods. This provision was not included in the ARPA.

Definitions

The ESF includes definitions that apply only to the ESF programs in the CARES Act, CRRSAA, and ARPA. These include specific definitions of elementary education, secondary education, IHE, Secretary, state, nonpublic school, and public schools. There is also a provision that indicates that if any of the other terms used in the ESF are defined in Section 8101 of the ESEA, the term shall have the meaning given to it by that section. The definitions section does not apply to the HEERF III.

Of particular note is the definition of state that applies to the GEER Fund, EANS program, and ESSER Fund. For these programs, *state* is defined to include the 50 states, the District of Columbia, and Puerto Rico. Thus, the District of Columbia and Puerto Rico are treated as states with respect to the allocation of funds under these emergency education relief funds.

The HEERF does not use the term *state*. ED has interpreted the definition of IHE to include IHEs in the 50 states, the District of Columbia, Puerto Rico, Guam, American Samoa, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau.[148]

[146] See previous discussion of CARES Act reporting requirements.

[147] U.S. Department of Education, Reporting and Data Collection, https://www2.ed.gov/about/offices/list/ope/heerfreporting.html.

[148] The outlying areas may receive funds under the ESF set-aside for the outlying areas, and IHEs in the outlying areas may receive funds under the HEERF.

Appendix A. Grants to States, the Outlying Areas, and IHEs Under ESF Programs

Table A-1. GEER Funds, ESSER Fund State Grants, and HEERF IHE Grants Aggregated at the State Level for the CARES Act ESF

(Dollars in thousands)

A	B	C	D	E	F
State/Entity	GEER I: Actual Grant Amount[a]	ESSER I: Actual Grant Amount	HEERF I: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of GEER I, ESSER I, and HEERF I Funds
Alabama	$48,853	$216,948	$276,905	$542,706	1.79%
Alaska	$6,504	$38,408	$14,325	$59,236	0.20%
Arizona	$69,199	$277,423	$307,738	$654,360	2.16%
Arkansas	$30,665	$128,759	$138,772	$298,196	0.99%
California	$355,238	$1,647,306	$1,831,906	$3,834,450	12.68%
Colorado	$44,006	$120,994	$181,815	$346,815	1.15%
Connecticut	$27,882	$111,068	$151,093	$290,043	0.96%
Delaware	$7,917	$43,493	$47,155	$98,565	0.33%
District of Columbia	$5,808	$42,006	$58,108	$105,923	0.35%
Florida	$173,591	$770,248	$828,861	$1,772,700	5.86%
Georgia	$105,724	$457,170	$473,234	$1,036,128	3.43%
Hawaii	$9,994	$43,385	$56,744	$110,123	0.36%
Idaho	$15,677	$47,855	$61,503	$125,034	0.41%
Illinois	$108,501	$569,467	$469,585	$1,147,553	3.79%
Indiana	$61,593	$214,473	$244,016	$520,082	1.72%
Iowa	$26,218	$71,626	$125,145	$222,989	0.74%
Kansas	$26,275	$84,529	$112,390	$223,194	0.74%
Kentucky	$43,712	$193,187	$165,949	$402,848	1.33%
Louisiana	$50,279	$286,980	$241,362	$578,621	1.91%
Maine	$9,274	$43,793	$44,051	$97,118	0.32%
Maryland	$45,659	$207,834	$241,500	$494,993	1.64%
Massachusetts	$50,845	$214,894	$304,327	$570,066	1.88%
Michigan	$89,435	$389,797	$369,838	$849,070	2.81%
Minnesota	$43,428	$140,137	$194,711	$378,276	1.25%

A	B	C	D	E	F
State/Entity	GEER I: Actual Grant Amount[a]	ESSER I: Actual Grant Amount	HEERF I: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of GEER I, ESSER I, and HEERF I Funds
Mississippi	$34,664	$169,883	$205,185	$409,732	1.35%
Missouri	$54,645	$208,443	$232,529	$495,617	1.64%
Montana	$8,765	$41,295	$42,656	$92,716	0.31%
Nebraska	$16,358	$65,085	$70,585	$152,029	0.50%
Nevada	$26,478	$117,185	$74,319	$217,982	0.72%
New Hampshire	$8,892	$37,641	$43,152	$89,685	0.30%
New Jersey	$68,867	$310,371	$351,944	$731,182	2.42%
New Mexico	$22,263	$108,575	$75,316	$206,154	0.68%
New York	$164,291	$1,037,046	$995,607	$2,196,944	7.26%
North Carolina	$95,642	$396,312	$474,669	$966,622	3.20%
North Dakota	$5,933	$33,298	$31,549	$70,780	0.23%
Ohio	$104,920	$489,205	$435,102	$1,029,227	3.40%
Oklahoma	$39,921	$160,950	$182,026	$382,897	1.27%
Oregon	$32,509	$121,099	$139,541	$293,148	0.97%
Pennsylvania	$104,421	$523,807	$531,091	$1,159,320	3.83%
Puerto Rico	$47,815	$349,113	$346,199	$743,126	2.46%
Rhode Island	$8,704	$46,350	$66,915	$121,970	0.40%
South Carolina	$48,470	$216,311	$208,903	$473,684	1.57%
South Dakota	$7,944	$41,295	$35,096	$84,336	0.28%
Tennessee	$63,584	$259,891	$276,821	$600,296	1.98%
Texas	$307,036	$1,285,886	$1,157,199	$2,750,121	9.09%
Utah	$29,190	$67,822	$149,085	$246,097	0.81%
Vermont	$4,489	$31,148	$24,267	$59,904	0.20%
Virginia	$66,777	$238,599	$347,162	$652,539	2.16%
Washington	$56,771	$216,892	$240,601	$514,264	1.70%
West Virginia	$16,354	$86,640	$82,049	$185,043	0.61%
Wisconsin	$46,552	$174,778	$192,864	$414,193	1.37%
Wyoming	$4,701	$32,563	$13,695	$50,958	0.17%
American Samoa	NA	NA	$1,624	$1,624	0.01%
Federated States of Micronesia	NA	NA	$3,655	$3,655	0.01%
Guam	NA	NA	$6,237	$6,237	0.02%

A	B	C	D	E	F
State/Entity	**GEER I: Actual Grant Amount[a]**	**ESSER I: Actual Grant Amount**	**HEERF I: Sum of Estimated Allocations[b]**	**Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]**	**Share of GEER I, ESSER I, and HEERF I Funds**
Marshall Islands	NA	NA	$1,964	$1,964	0.01%
Northern Mariana Islands	NA	NA	$1,847	$1,847	0.01%
Palau	NA	NA	$763	$763	0.00%
U.S. Virgin Islands	NA	NA	$3,589	$3,589	0.01%
Additional funds[c]	NA	NA	$50,000	$50,000	0.17%
Total	**$2,953,230**	**$13,229,265**	**$14,036,839**	**$30,219,334**	**100.00%**

Sources: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2021/06/GEERI_Methodology_Table_Revised_6.25.21_FINAL.pdf (GEER 1), https://oese.ed.gov/files/2020/04/ESSER-Fund-State-Allocations-Table.pdf (ESSER I), and https://www2.ed.gov/about/offices/list/ope/caresact.html (HEERF I).

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not applicable. The amounts exclude funds awarded to the outlying areas from the ESF reservation for the outlying areas and from the ARPA appropriation for the outlying areas.

a. As discussed in the source of data for GEER I grant amounts cited above, the GEER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate GEER Fund state grants. This table provides the revised state grant amounts.

b. The HEERF allocation amounts are the estimated amounts available to eligible IHEs except that actual awards under the CARES Act FIPSE IREPO program are included. Actual amounts awarded to IHEs may differ from the estimates as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts do not take into account $353 million in rescissions from the CARES Act and CRRSAA, enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58).

c. The additional funds to be allocated under the HEERF I are $50 million set aside by ED from the direct grants for institutions that may have been eligible but may have been excluded by the formula.

Table A-2. GEER Funds, ESSER Fund State Grants, and HEERF IHE Grants Aggregated at the State Level for the CRRSAA ESF

(Dollars in thousands)

A	B	C	D	E	F
State/Entity	GEER II (including reservation for EANS program): Actual Grant Amount[a]	ESSER II: Actual Grant Amount	HEERF II: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of GEER II, ESSER II, and HEERF II Funds
Alabama	$66,859	$899,465	$447,968	$1,414,291	1.74%
Alaska	$8,192	$159,719	$26,372	$194,283	0.24%
Arizona	$85,323	$1,149,716	$456,191	$1,691,229	2.08%
Arkansas	$36,253	$558,017	$235,526	$829,797	1.02%
California	$341,469	$6,709,634	$3,104,065	$10,155,167	12.48%
Colorado	$47,868	$519,324	$300,329	$867,521	1.07%
Connecticut	$28,283	$492,426	$223,898	$744,608	0.91%
Delaware	$8,425	$182,885	$70,809	$262,119	0.32%
District of Columbia	$7,729	$172,013	$80,212	$259,954	0.32%
Florida	$288,791	$3,133,879	$1,406,743	$4,829,413	5.93%
Georgia	$126,259	$1,892,093	$822,753	$2,841,104	3.49%
Hawaii	$14,272	$183,595	$96,822	$294,689	0.36%
Idaho	$26,440	$195,890	$116,966	$339,296	0.42%
Illinois	$132,402	$2,250,805	$765,638	$3,148,845	3.87%
Indiana	$108,190	$888,184	$417,151	$1,413,525	1.74%
Iowa	$37,839	$344,864	$212,444	$595,148	0.73%
Kansas	$38,346	$369,830	$194,798	$602,974	0.74%
Kentucky	$59,918	$928,275	$288,247	$1,276,440	1.57%
Louisiana	$78,557	$1,160,119	$399,082	$1,637,758	2.01%
Maine	$16,834	$183,139	$73,202	$273,175	0.34%
Maryland	$56,614	$868,771	$373,157	$1,298,542	1.60%
Massachusetts	$46,854	$814,890	$482,831	$1,344,575	1.65%
Michigan	$125,666	$1,656,308	$615,386	$2,397,360	2.95%
Minnesota	$61,394	$588,036	$328,690	$978,120	1.20%
Mississippi	$46,935	$724,533	$331,922	$1,103,390	1.36%
Missouri	$91,696	$871,172	$381,905	$1,344,773	1.65%
Montana	$16,742	$170,099	$69,785	$256,626	0.32%
Nebraska	$24,434	$243,074	$123,525	$391,033	0.48%
Nevada	$31,388	$477,322	$124,538	$633,248	0.78%

A	B	C	D	E	F
State/Entity	GEER II (including reservation for EANS program): Actual Grant Amount[a]	ESSER II: Actual Grant Amount	HEERF II: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of GEER II, ESSER II, and HEERF II Funds
New Hampshire	$10,869	$156,066	$95,706	$262,641	0.32%
New Jersey	$98,681	$1,230,972	$546,435	$1,876,088	2.31%
New Mexico	$27,132	$435,939	$142,484	$605,555	0.74%
New York	$322,887	$4,002,382	$1,577,210	$5,902,479	7.25%
North Carolina	$127,753	$1,602,591	$772,042	$2,502,386	3.07%
North Dakota	$6,731	$135,924	$51,131	$193,787	0.24%
Ohio	$201,199	$1,991,251	$677,759	$2,870,209	3.53%
Oklahoma	$48,699	$665,039	$276,368	$990,106	1.22%
Oregon	$41,770	$499,154	$237,766	$778,689	0.96%
Pennsylvania	$197,105	$2,224,964	$785,075	$3,207,145	3.94%
Puerto Rico	$125,997	$1,320,626	$477,661	$1,924,285	2.36%
Rhode Island	$10,954	$184,792	$105,629	$301,374	0.37%
South Carolina	$61,075	$940,421	$335,104	$1,336,599	1.64%
South Dakota	$11,277	$170,099	$55,591	$236,967	0.29%
Tennessee	$100,646	$1,107,656	$469,756	$1,678,057	2.06%
Texas	$287,526	$5,529,552	$1,983,504	$7,800,582	9.59%
Utah	$37,180	$274,072	$293,452	$604,704	0.74%
Vermont	$6,215	$126,973	$37,562	$170,751	0.21%
Virginia	$76,589	$939,281	$547,440	$1,563,310	1.92%
Washington	$71,719	$824,852	$392,461	$1,289,032	1.58%
West Virginia	$16,113	$339,032	$120,913	$476,058	0.58%
Wisconsin	$98,328	$686,056	$327,637	$1,112,021	1.37%
Wyoming	$6,645	$135,231	$25,257	$167,133	0.21%
American Samoa	NA	NA	$2,679	$2,679	0.00%
Federated States of Micronesia	NA	NA	$6,773	$6,773	0.01%
Guam	NA	NA	$10,486	$10,486	0.01%
Marshall Islands	NA	NA	$3,733	$3,733	0.00%
Northern Mariana Islands	NA	NA	$3,286	$3,286	0.00%
Palau	NA	NA	$1,288	$1,288	0.00%
U.S. Virgin Islands	NA	NA	$6,824	$6,824	0.01%

A	B	C	D	E	F
State/Entity	GEER II (including reservation for EANS program): Actual Grant Amount[a]	ESSER II: Actual Grant Amount	HEERF II: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of GEER II, ESSER II, and HEERF II Funds
Additional funds[c]	NA	NA	$75,023	$75,023	0.09%
Total	**$4,053,060**	**$54,311,004**	**$23,014,987**	**$81,379,051**	**100.00%**

Sources: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2021/06/FINAL_GEERII_EANS-Methodology_Table_Revised_6.25.21.pdf (GEER II), https://oese.ed.gov/files/2021/01/Final_ESSERII_Methodology_Table_1.5.21.pdf (ESSER II), and https://www2.ed.gov/about/offices/list/ope/crrsaa.html (HEERF II).

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not applicable. The amounts exclude funds awarded to the outlying areas from the ESF reservation for the outlying areas and from the ARPA appropriation for the outlying areas.

a. As discussed in the source of data for GEER II grant amounts cited above, the GEER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate GEER Fund state grants. This table provides the revised state grant amounts.

b. With a few exceptions, the HEERF allocation amounts are initial amounts available to IHEs. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $353 million in rescissions from the CARES Act and CRRSAA, enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58).

c. The additional funds to be allocated under the HEERF II are $75 million to be awarded under the MSI Historically Black Colleges and Universities program in accordance with each IHE's inverse share of total endowments.

Table A-3. EANS Program, ESSER Fund State Grants, and HEERF IHE Grants Aggregated at the State Level for the ARPA

(Dollars in thousands)

A	B	C	D	E	F
State/Entity	EANS Program: Actual Grant Amount	ESSER III (not including reservation for Homeless Education): Actual Grant Amount[a]	HEERF III: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of EANS Program, ESSER III, and HEERF III Funds
Alabama	$44,896	$2,021,519	$804,762	$2,871,177	1.75%
Alaska	$5,882	$358,771	$42,283	$406,936	0.25%
Arizona	$54,445	$2,583,944	$716,726	$3,355,114	2.04%
Arkansas	$22,903	$1,254,120	$412,738	$1,689,762	1.03%
California	$181,312	$15,079,696	$5,286,298	$20,547,306	12.51%

A	B	C	D	E	F
State/Entity	EANS Program: Actual Grant Amount	ESSER III (not including reservation for Homeless Education): Actual Grant Amount[a]	HEERF III: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of EANS Program, ESSER III, and HEERF III Funds
Colorado	$28,710	$1,167,154	$517,560	$1,713,424	1.04%
Connecticut	$15,957	$1,106,697	$380,399	$1,503,053	0.91%
Delaware	$3,889	$410,861	$123,298	$538,049	0.33%
District of Columbia	$4,534	$386,477	$133,015	$524,026	0.32%
Florida	$221,189	$7,043,370	$2,406,113	$9,670,672	5.89%
Georgia	$75,408	$4,252,432	$1,420,005	$5,747,845	3.50%
Hawaii	$10,365	$412,530	$143,087	$565,982	0.34%
Idaho	$21,962	$440,132	$207,298	$669,392	0.41%
Illinois	$83,246	$5,058,602	$1,324,114	$6,465,962	3.94%
Indiana	$78,874	$1,996,145	$715,283	$2,790,302	1.70%
Iowa	$23,744	$775,053	$374,657	$1,173,454	0.71%
Kansas	$25,070	$831,171	$346,843	$1,203,084	0.73%
Kentucky	$42,666	$2,001,217	$496,027	$2,539,909	1.55%
Louisiana	$55,674	$2,607,344	$696,897	$3,359,915	2.04%
Maine	$12,327	$411,429	$125,933	$549,689	0.33%
Maryland	$39,249	$1,952,539	$650,508	$2,642,295	1.61%
Massachusetts	$24,826	$1,831,417	$846,870	$2,703,114	1.65%
Michigan	$86,894	$3,722,478	$1,060,458	$4,869,831	2.96%
Minnesota	$40,489	$1,321,564	$567,463	$1,929,517	1.17%
Mississippi	$30,461	$1,628,366	$576,369	$2,235,197	1.36%
Missouri	$68,642	$1,957,916	$679,046	$2,705,604	1.65%
Montana	$12,063	$382,019	$121,959	$516,041	0.31%
Nebraska	$18,619	$546,290	$217,666	$782,575	0.48%
Nevada	$18,181	$1,072,783	$213,515	$1,304,480	0.79%
New Hampshire	$6,699	$350,561	$166,184	$523,444	0.32%
New Jersey	$70,948	$2,766,530	$943,696	$3,781,173	2.30%
New Mexico	$17,426	$979,762	$244,917	$1,242,105	0.76%
New York	$252,458	$8,995,282	$2,738,368	$11,986,109	7.29%
North Carolina	$82,952	$3,601,780	$1,316,822	$5,001,554	3.04%
North Dakota	$4,151	$305,338	$95,798	$405,287	0.25%

A	B	C	D	E	F
State/Entity	EANS Program: Actual Grant Amount	ESSER III (not including reservation for Homeless Education): Actual Grant Amount[a]	HEERF III: Sum of Estimated Allocations[b]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[b]	Share of EANS Program, ESSER III, and HEERF III Funds
Ohio	$155,190	$4,475,244	$1,184,794	$5,815,228	3.54%
Oklahoma	$31,482	$1,494,647	$455,735	$1,981,864	1.21%
Oregon	$28,356	$1,121,815	$416,862	$1,567,032	0.95%
Pennsylvania	$152,741	$5,000,509	$1,350,391	$6,503,642	3.96%
Puerto Rico	$104,193	$2,968,079	$787,143	$3,859,416	2.35%
Rhode Island	$6,210	$415,146	$184,659	$606,015	0.37%
South Carolina	$40,560	$2,113,568	$605,077	$2,759,205	1.68%
South Dakota	$7,609	$382,019	$95,859	$485,488	0.30%
Tennessee	$73,683	$2,489,423	$823,647	$3,386,753	2.06%
Texas	$152,146	$12,427,523	$3,441,191	$16,020,860	9.75%
Utah	$26,428	$615,929	$505,968	$1,148,326	0.70%
Vermont	$3,877	$285,223	$66,349	$355,449	0.22%
Virginia	$46,344	$2,110,989	$950,840	$3,108,174	1.89%
Washington	$45,745	$1,853,788	$679,928	$2,579,461	1.57%
West Virginia	$9,764	$761,960	$212,711	$984,435	0.60%
Wisconsin	$73,876	$1,541,867	$580,126	$2,195,869	1.34%
Wyoming	$4,683	$303,779	$44,604	$353,067	0.21%
American Samoa	NA	NA	$6,927	$6,927	0.00%
Federated States of Micronesia	NA	NA	$17,413	$17,413	0.01%
Guam	NA	NA	$27,792	$27,792	0.02%
Marshall Islands	NA	NA	$9,608	$9,608	0.01%
Northern Mariana Islands	NA	NA	$8,425	$8,425	0.01%
Palau	NA	NA	$3,317	$3,317	0.00%
U.S. Virgin Islands	NA	NA	$12,225	$12,225	0.01%
Additional funds	NA	NA	$0	$0	0.00%
Total	**$2,750,000**	**$121,974,800**	**$39,584,570**	**$164,309,370**	**100.00%**

Sources: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf (EANS II), https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table_6.25.21_FINAL.pdf (ESSER III), and https://www2.ed.gov/about/offices/list/ope/arp.html (HEERF III).

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not applicable. The amounts exclude funds awarded to the outlying areas from the ESF reservation for the outlying areas and from the ARPA appropriation for the outlying areas.

a. As discussed in the source for ESSER III grant amounts cited above, the ESSER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate ESSER Fund state grants. While the change in the underlying data affected ESSER state grants under the CARES Act, CRRSAA, and ARPA, all of the needed adjustments in state grant amounts were made to the ESSER state grants funded by the ARPA. This table provides the revised state grant amounts. The $800 million reservation for homeless education was not included in the table. The total appropriation for ESSER III including the $800 million reservation is $122,774,800,000.

b. With a few exceptions, the HEERF allocation amounts are initial amounts available to eligible IHEs. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $400 million in rescissions enacted by the Keep Kids Fed Act of 2022 (P.L. 117-158).

Table A-4. Total GEER Funds, EANS Program, ESSER Fund State Grants, and HEERF IHE Grants Aggregated at the State Level for the CARES Act, CRRSAA, and ARPA ESF

(Dollars in thousands)

A	B	C	D	E	F
State/Entity	GEER and EANS Program: Actual Grant Amount[a]	ESSER: Actual Grant Amount[b]	HEERF: Sum of Estimated Allocations[c]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[c]	Share of Total GEER and EANS Program, ESSER, and HEERF Funds
Alabama	$160,608	$3,137,931	$1,529,635	$4,828,174	1.75%
Alaska	$20,578	$556,898	$82,979	$660,456	0.24%
Arizona	$208,966	$4,011,082	$1,480,655	$5,700,703	2.07%
Arkansas	$89,821	$1,940,896	$787,037	$2,817,755	1.02%
California	$878,019	$23,436,636	$10,222,268	$34,536,923	12.52%
Colorado	$120,584	$1,807,472	$999,704	$2,927,760	1.06%
Connecticut	$72,122	$1,710,191	$755,390	$2,537,703	0.92%
Delaware	$20,232	$637,239	$241,263	$898,734	0.33%
District of Columbia	$18,070	$600,497	$271,335	$889,902	0.32%
Florida	$683,571	$10,947,497	$4,641,717	$16,272,785	5.90%
Georgia	$307,391	$6,601,694	$2,715,992	$9,625,077	3.49%
Hawaii	$34,630	$639,511	$296,653	$970,794	0.35%
Idaho	$64,078	$683,877	$385,767	$1,133,723	0.41%
Illinois	$324,149	$7,878,874	$2,559,336	$10,762,360	3.90%
Indiana	$248,657	$3,098,801	$1,376,450	$4,723,908	1.71%
Iowa	$87,801	$1,191,543	$712,247	$1,991,591	0.72%
Kansas	$89,691	$1,285,529	$654,031	$2,029,251	0.74%

A	B	C	D	E	F
State/Entity	GEER and EANS Program: Actual Grant Amount[a]	ESSER: Actual Grant Amount[b]	HEERF: Sum of Estimated Allocations[c]	Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[c]	Share of Total GEER and EANS Program, ESSER, and HEERF Funds
Kentucky	$146,296	$3,122,679	$950,223	$4,219,197	1.53%
Louisiana	$184,510	$4,054,444	$1,337,341	$5,576,295	2.02%
Maine	$38,435	$638,361	$243,186	$919,982	0.33%
Maryland	$141,522	$3,029,144	$1,265,165	$4,435,831	1.61%
Massachusetts	$122,525	$2,861,202	$1,634,028	$4,617,755	1.67%
Michigan	$301,996	$5,768,584	$2,045,682	$8,116,261	2.94%
Minnesota	$145,310	$2,049,738	$1,090,864	$3,285,913	1.19%
Mississippi	$112,060	$2,522,782	$1,113,476	$3,748,318	1.36%
Missouri	$214,982	$3,037,532	$1,293,480	$4,545,995	1.65%
Montana	$37,570	$593,414	$234,399	$865,383	0.31%
Nebraska	$59,411	$854,449	$411,777	$1,325,637	0.48%
Nevada	$76,047	$1,667,291	$412,372	$2,155,709	0.78%
New Hampshire	$26,460	$544,268	$305,042	$875,770	0.32%
New Jersey	$238,495	$4,307,873	$1,842,075	$6,388,443	2.32%
New Mexico	$66,822	$1,524,275	$462,718	$2,053,815	0.74%
New York	$739,636	$14,034,710	$5,311,186	$20,085,532	7.28%
North Carolina	$306,347	$5,600,683	$2,563,532	$8,470,562	3.07%
North Dakota	$16,816	$474,560	$178,478	$669,854	0.24%
Ohio	$461,310	$6,955,700	$2,297,655	$9,714,665	3.52%
Oklahoma	$120,102	$2,320,636	$914,129	$3,354,867	1.22%
Oregon	$102,634	$1,742,068	$794,168	$2,638,870	0.96%
Pennsylvania	$454,268	$7,749,281	$2,666,558	$10,870,107	3.94%
Puerto Rico	$278,006	$4,637,818	$1,611,002	$6,526,826	2.37%
Rhode Island	$25,868	$646,288	$357,204	$1,029,359	0.37%
South Carolina	$150,104	$3,270,299	$1,149,084	$4,569,488	1.66%
South Dakota	$26,830	$593,414	$186,546	$806,790	0.29%
Tennessee	$237,913	$3,856,971	$1,570,223	$5,665,107	2.05%
Texas	$746,708	$19,242,962	$6,581,893	$26,571,563	9.63%
Utah	$92,799	$957,822	$948,505	$1,999,126	0.72%
Vermont	$14,582	$443,345	$128,178	$586,104	0.21%
Virginia	$189,710	$3,288,869	$1,845,443	$5,324,022	1.93%

A	B	C	D	E	F
State/Entity	**GEER and EANS Program: Actual Grant Amount[a]**	**ESSER: Actual Grant Amount[b]**	**HEERF: Sum of Estimated Allocations[c]**	**Estimated Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)[c]**	**Share of Total GEER and EANS Program, ESSER, and HEERF Funds**
Washington	$174,235	$2,895,533	$1,312,991	$4,382,758	1.59%
West Virginia	$42,230	$1,187,633	$415,673	$1,645,536	0.60%
Wisconsin	$218,755	$2,402,701	$1,100,627	$3,722,084	1.35%
Wyoming	$16,029	$471,573	$83,556	$571,158	0.21%
American Samoa	NA	NA	$11,230	$11,230	0.00%
Federated States of Micronesia	NA	NA	$27,841	$27,841	0.01%
Guam	NA	NA	$44,515	$44,515	0.02%
Marshall Islands	NA	NA	$15,306	$15,306	0.01%
Northern Mariana Islands	NA	NA	$13,558	$13,558	0.00%
Palau	NA	NA	$5,367	$5,367	0.00%
U.S. Virgin Islands	NA	NA	$22,639	$22,639	0.01%
Additional funds[d]	NA	NA	$125,023	$125,023	0.05%
Total	**$9,756,290**	**$189,515,069**	**$76,636,396**	**$275,907,755**	**100.00%**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED).

CARES Act: https://oese.ed.gov/files/2021/06/GEERI_Methodology_Table_Revised_6.25.21_FINAL.pdf (GEER I), https://oese.ed.gov/files/2020/04/ESSER-Fund-State-Allocations-Table.pdf (ESSER I), and https://www2.ed.gov/about/offices/list/ope/caresact.html (HEERF I).

CRRSAA: https://oese.ed.gov/files/2021/06/FINAL_GEERII_EANS-Methodology_Table_Revised_6.25.21.pdf (GEER II), https://oese.ed.gov/files/2021/01/Final_ESSERII_Methodology_Table_1.5.21.pdf (ESSER II), and https://www2.ed.gov/about/offices/list/ope/crrsaa.html (HEERF II).

ARPA: https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf (EANS II), https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table_6.25.21_FINAL.pdf (ESSER III), and https://www2.ed.gov/about/offices/list/ope/arp.html (HEERF III).

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not applicable. The amounts exclude funds awarded to the outlying areas from the ESF reservation for the outlying areas and from the ARPA appropriation for the outlying areas.

a. As discussed in the sources of data for GEER I and GEER II grant amounts cited above, the GEER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate GEER Fund state grants. This table provides the revised state grant amounts.

b. As discussed in the source for ESSER III grant amounts cited above, the ESSER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate ESSER Fund state grants. While the change in the underlying data affected ESSER state grants under the CARES Act, CRRSAA, and ARPA, all of the needed adjustments in state grant amounts were made to the ESSER state grants funded by the ARPA. This table provides the revised state grant amounts. The $800 million reservation for homeless education is not included in the table. The total appropriation for ESSER III including the $800 million reservation is $122,774,800,000.

c. With a few exceptions, the HEERF allocation amounts are initial amounts available to eligible institutions of higher education (IHEs). Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158).

d. The additional funds to be allocated under HEERF are $50 million set aside by ED from the HEERF I direct grants for institutions that may have been eligible but that may have excluded by the formula and $75 million to be awarded under the HEERF II MSI Historically Black Colleges and Universities program in accordance with each IHE's inverse share of total endowments.

Table A-5. Actual Grants to the Outlying Areas from ESF Funds Reserved Under the CARES Act and CRRSAA, and from Funds for the Outlying Areas Under the ARPA, for Programs Administered by ED

(Dollars in thousands)

A	B	C	D	E	F	G	H	I	J
	CARES Act ESF			CRRSAA ESF					
Outlying Area	**GEER Fund**	**ESSER Fund**	**Total (Col. B + Col. C)**	**GEER Fund**	**ESSER Fund**	**Total (Col. E + Col. F)**	**ARPA**	**Total (Col. D + Col. G + Col. H)**	**Share of Total**
American Samoa	$7,272	$38,322	$45,594	$19,364	$102,042	$121,406	$264,826	$431,827	30.56%
Commonwealth of the Northern Mariana Islands	$4,777	$23,164	$27,941	$12,721	$61,680	$74,400	$160,075	$262,416	18.57%
Guam	$12,500	$41,522	$54,022	$33,284	$110,563	$143,848	$286,941	$484,810	34.31%
U.S. Virgin Islands	$6,201	$19,992	$26,193	$16,511	$53,235	$69,746	$138,158	$234,097	16.57%
Total	**$30,750**	**$123,000**	**$153,750**	**$81,880**	**$327,520**	**$409,400**	**$850,000**	**$1,413,150**	**100.00%**

Sources: Table prepared by the Congressional Research Service (CRS) based on data available from U. S. Department of Education (ED), *Education Stabilization Fund Allocations to the Outlying Areas*, May 2020, https://oese.ed.gov/files/2020/05/OA-Allocations-Table.pdf; ED, *Education Stabilization Fund II Allocations to the Outlying Areas*, January 11, 2021; and ED, *American Rescue Plan Allocations to the Outlying Areas*, April 6, 2021, https://oese.ed.gov/files/2021/04/ARP-OAs-Methodology-and-Table.docx.

Notes: Details may not round to totals due to rounding. Percentages were calculated based on unrounded numbers. The ARPA did not provide funds for the outlying areas under the ESF. Rather, the outlying areas received an appropriation of $850,000,000 under Title II—Committee on Health, Education, Labor, and Pensions—of the ARPA. These funds are to be allocated by the Secretary of Education based upon the respective needs of the outlying areas. The ARPA did not define the term *outlying areas* for purposes of the Title II funds. The amounts exclude funds allocated to IHEs in the outlying areas through the HEERF.

Appendix B. Obligation and Liquidation of Funds Under ESF Programs

This appendix provides specific information about the obligation and liquidation of appropriations provided under the GEER Fund, EANS program, ESSER Fund, and HEERF, as funded under the CARES Act, CRRSAA, and ARPA.[149]

All periods of obligation and liquidation discussed in this appendix are the maximum amount of time an entity has available to obligate or liquidate funds that have been awarded by ED. The entity is not required to use the maximum amount of time available to do so.

It may be possible for a grantee to receive an extension of time to obligate or liquidate funds beyond the periods included in the tables below. These options are discussed below. However, extensions of the period to obligate or liquidate funds cannot extend beyond the date on which the funds revert to the U.S. Treasury. At that point, the funds are no longer available for obligation or liquidation.

The remainder of this appendix discusses the obligation and liquidation of funds under the GEER Fund, EANS program, ESSER Fund, and HEERF. The GEER Fund, EANS program, and ESSER Fund are discussed in one section and the HEERF is discussed in a subsequent section, as the requirements for the obligation and liquidation of funds differ for state-administered programs (i.e., the GEER Fund, EANS program, and ESSER Fund) and non-state-administered programs (i.e., HEERF).

Obligation and Liquidation of Funds Under the GEER Fund, EANS Program, and ESSER Fund

This section discusses the obligation and liquidation of funds under the GEER Fund, EANS program, and ESSER Fund, which are all state-administered programs. While there are similar provisions that apply to all of these programs, they each have unique features. This section begins with a general discussion of provisions that apply to all three programs, followed by a discussion of provisions specific to each program.

For the GEER Fund, EANS program, and ESSER Fund, the period of availability of funds varies for funds appropriated under the CARES Act, CRRSAA, and ARPA but is the same for each of the three programs under each act in which the program is authorized. For the GEER Fund, EANS program, and ESSER Fund, Section 421 of the General Education Provisions Act (GEPA), commonly referred to as the *Tydings period* or *Tydings amendment*, extends the period of obligation of funds by LEAs and other subrecipients of grants by one year beyond the period of availability included in statutory language.[150] Following the Tydings period, LEAs and other subgrantees have 120 days to liquidate the obligated funds.[151]

[149] Obligation and liquidation periods for funds provided to the outlying areas and BIE under the ESF as provided by the CARES Act and CRRSAA are not specifically discussed.

[150] The Tydings period only applies to programs administered by ED that are subject to 34 C.F.R., Part 76, which includes state-administered formula grant programs.

[151] 2 C.F.R. §200.344.

For state-administered programs, ED will consider late liquidation requests that, if approved, extend the period for the liquidation of funds.[152] Thus, under the GEER Fund, EANS program, and ESSER Fund, an LEA or subgrantee (or SEA with respect to administrative funds) may request that ED provide a late liquidation period. Such a request must be submitted to ED no later than 18 months after the end of the Tydings period.[153] According to ED policy, "in all circumstances, including late liquidations, Federal funds may be used only for obligations that were incurred during the grant period (including the Tydings period) and only for allowable costs under the relevant program."[154] ED will only consider late liquidation requests beyond 18 months from the end of the Tydings period under "extraordinary circumstances or in cases involving lengthy construction contracts."[155] ED reiterated that it has the authority to approve liquidation extension requests for funds that have been obligated by the relevant deadline in a letter on May 13, 2022.[156] The letter stated that extensions beyond 18 months may be granted if the need for the extension is related to "extraordinary circumstances." For the GEER fund, EANS program, and the ESSER Fund, funds will revert to the U.S. Treasury five years from the end of the original period of availability (as opposed to the end of the Tydings period).[157]

GEER Fund

Table B-1 details obligation[158] and liquidation periods for the GEER Fund. These requirements apply to the subgrant recipients under the fund. Statutory provisions require that any funds not awarded by a governor within one year of receipt must be returned to ED for distribution to other states.

[152] U.S. Department of Education, Extension of Liquidation Periods and Related Accounting Adjustments for Grantees under Department of Education State-Administered Programs, June 5, 2007, https://www2.ed.gov/policy/fund/guid/lateliquidation.doc. (Hereinafter referred to as ED, Extension of Liquidation Periods, 2007.)

[153] ED, *Extension of Liquidation Periods*, 2007.

[154] ED, *Extension of Liquidation Periods*, 2007, p. 3.

[155] ED, *Extension of Liquidation Periods*, 2007, pp. 2-3.

[156] Letter from Roberto J. Rodriguez, Assistant Secretary, Office of Planning, Evaluation, and Policy Development, U.S. Department of Education, to Dr. Daniel Domenech, Executive Director, AASA, May 13, 2022, https://oese.ed.gov/files/2022/05/Late-Liquidation-Letter.pdf. For more information, see, for example, Letter from James F. Lane, Senior Advisor, Office of the Secretary, to 84.425C Grantees and 84.425D Grantees, September 28, 2022, https://oese.ed.gov/files/2022/09/CARES-ESSER-and-GEER-Liquidation-Extension-Request-Letter-9.29.22.pdf.

[157] ED, *Extension of Liquidation Periods*, 2007.

[158] Subgrants to an LEA, IHE, or other education-related entity by the governor are not considered an obligation of funds. Funds are considered obligated when the LEA, IHE, or other education-related entity commits those funds to a specific purpose. For more information, see U.S. Department of Education, *Frequently Asked Questions About the Governors Emergency Education Relief Fund (GEER Fund)*, 2020, Item A-19, https://oese.ed.gov/files/2020/10/FAQs-GEER-Fund.pdf.

Table B-1. Obligation and Liquidation Periods for the GEER Fund Under the CARES Act and CRRSAA

Act	Period of Availability in Law	Period of Time for Governors to Subgrant Awards (Before Funds Revert to ED)	Extension of Period of Obligation for LEAs and Other Subgrantees (Tydings Period)	120-Day Extension for LEAs and Other Subgrantees to Liquidate Funds Following Tydings Period	18-Month Request Period for Late Liquidation for LEAs and Other Subgrantees Following Tydings Period (Requires ED Approval)	Date on Which Funds Revert to the U.S. Treasury
CARES Act	Through 9/30/2021	One year from receipt of funds	Through 9/30/2022	Through 1/28/2023	Through 3/30/2024	9/30/2026
CRRSAA	Through 9/30/2022	One year from receipt of funds	Through 9/20/2023	Through 1/28/2024	Through 3/30/2025	9/30/2027

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260; and CRS email correspondence with the U.S. Department of Education, May 4-5, 2021.

Note: The GEER Fund did not receive appropriations under the ARPA.

EANS Program[159]

Table B-2 and **Table B-3** detail obligation and liquidation periods for the EANS program. There are two sets of obligation and expenditure requirements for this program depending on whether the funds are being used to serve private schools (**Table B-2**) or whether the funds have reverted to the governor (**Table B-3**).

Per statutory requirements, SEAs have six months from the receipt of funds by the state to obligate funds to provide assistance and services to nonpublic schools. The funds may be expended through September 30, 2023, for funds appropriated under the CRRSAA and though September 30, 2024, for funds appropriated under the ARPA. In addition, the 120-day liquidation period, as well as the late liquidation or liquidation extension provisions, also apply.

After the six-month period that SEAs have to obligate funds to serve private schools, any funds not obligated for these purposes revert to the governor to use for purposes authorized by the GEER Fund under the CRRSAA.[160] Unlike the GEER Fund, funds that revert to the governor do not have to be awarded within one year of the original receipt of the funds by the state. The funds remain available for obligation under CRRSAA through September 30, 2023, and under the ARPA through September 30, 2024. The 120-day liquidation period, as well as the late liquidation or liquidation extension provisions, also apply.

[159] The details of the obligation and expenditure requirements that pertain to the EANS program were provided to CRS in an email from U.S. Department of Education, May 20, 2022.

[160] This requirement only applies if the SEA has met certain requirements related to obligating funds to provide assistance and services to nonpublic schools. For example, an SEA must have distributed information about the EANS program to nonpublic schools and make the information and application to apply for services or assistances easily available. An SEA must also process all applications submitted promptly and approve or deny an application not later than 30 days after the date of receipt.

Table B-2. Obligation and Liquidation Periods for the EANS Program Under the CRRSAA and ARPA: Funds Used to Serve Private Schools

Act	Period of Availability in Law	Period of Time for SEAs to Obligate Funds to Provide Services and Assistance to Nonpublic Schools	Extension of Period of Expenditure of Funds (Tydings Period)	120-Day Extension Following Tydings Period	18-Month Late Liquidation Request Period Following Tydings Period (Requires ED Approval)	Date on Which Funds Revert to the U.S. Treasury
CRRSAA	Through 9/30/2022	Six months from receipt of funds	Through 9/30/2023	Through 1/28/2024	Through 3/30/2025	9/30/2027
ARPA	Through 9/30/2023	Six months from receipt of funds	Through 9/30/2024	Through 1/28/2025	Through 3/30/2026	9/30/2028

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2); and CRS email correspondence with the U.S. Department of Education, May 4-5, 2021 and May 20, 2022.

Notes: EANS did not receive appropriations under the CARES Act. LEAs = local educational agencies.

Table B-3. Obligation and Liquidation Periods for the EANS Program Under the CRRSAA and ARPA: Funds Reverting to the Governor

Act	Period of Availability in Law	Period of Time for SEAs to Obligate Funds to Provide Services and Assistance to Nonpublic Schools After Which Funds Revert to the Governor to Use Under the GEER Fund, Assuming SEA Met Certain Requirements	Extension of Period of Obligation for LEAs and Other Subgrantees (Tydings Period)	120-Day Extension for LEAs and Other Subgrantees to Liquidate Funds Following Tydings Period	18-Month Late Liquidation Request Period for LEAs and Other Subgrantees Following Tydings Period (Requires ED Approval)	Date on Which Funds Revert to the U.S. Treasury
CRRSAA	Through 9/30/2022	All funds not obligated to serve private schools within six months revert to the governor	Through 9/30/2023	Through 1/28/2024	Through 3/30/2025	9/30/2027
ARPA	Through 9/30/2023	Six months from receipt of funds	Through 9/30/2024	Through 1/28/2025	Through 3/30/2026	9/30/2028

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2); and CRS email correspondence with the U.S. Department of Education, May 4-5, 2021, and May 20, 2022.

Notes: EANS did not receive appropriations under the CARES Act. LEAs = local educational agencies.

Table B-4 details obligation[161] and liquidation periods for the ESSER Fund. These requirements generally do not apply to funds allocated to SEAs under the ESSER Fund, as statutory provisions require that any funds not awarded by an SEA within one year of receipt must be returned to ED for distribution to other states. The one exception to this is that funds allocated to SEAs that are retained by the SEA for administrative purposes are subject to the obligation and liquidation periods detailed in **Table B-4**.[162] The requirements detailed in **Table B-4** also apply to subgrant recipients under the ESSER Fund, including LEAs.

An SEA awards funds when it makes a subgrant to an LEA or, in the case of the SEA Reserve, when it enters into a subgrant or contract with a subrecipient. ESSER funds are obligated when the subrecipient commits those funds to specific purposes consistent with 34 C.F.R. Section 76.707. If an SEA awards a contract from the SEA Reserve, that is an obligation. In contrast, subgranting funds to an LEA or other subrecipient is not an obligation; rather, these funds are not obligated until the LEA or other subrecipient commits the funds to specific purposes.

Table B-4. Obligation and Liquidation Periods for the ESSER Fund Under the CARES Act, CRRSAA, and ARPA

Act	Period of Availability in Law	Period of Time for SEAs to Subgrant Awards (Before Funds Revert to ED)	Extension of Period of Obligation for LEAs, Other Subgrantees, and Funds Reserved by SEA for Administration (Tydings Period)	120-Day Extension for LEAs, Other Subgrantees, and SEAs (Administrative Funds Only) to Liquidate Funds Following Tydings Period	18-Month Late Liquidation Request Period for LEAs, Other Subgrantees, and SEAs (Administrative Funds Only) Following Tydings Period (Requires ED Approval)	Date on Which Funds Revert to the U.S. Treasury
CARES Act	Through 9/30/2021	One year from receipt of funds	Through 9/30/2022	Through 1/28/2023	Through 3/30/2024	9/30/2026
CRRSAA	Through 9/30/2022	One year from receipt of funds	Through 9/30/2023	Through 1/28/2024	Through 3/30/2025	9/30/2027
ARPA	Through 9/30/2023	One year from receipt of funds	Through 9/30/2024	Through 1/28/2025	Through 3/30/2026	9/30/2028

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental

[161] In its ESSER guidance, ED specifies what constitutes an obligation of ESSER funds: "An SEA awards funds when it makes a subgrant to an LEA or, in the case of the SEA Reserve, when it enters into a subgrant or contract with a subrecipient. ESSER funds are obligated when the subrecipient commits those funds to specific purposes consistent with 34 C.F.R. § 76.707. If an SEA awards a contract from the SEA reserve, that is an obligation. In contrast, subgranting funds to an LEA or other subrecipient is not an obligation; rather, these funds are not obligated until the LEA or other subrecipient commits the funds to specific purposes." (U.S. Department of Education, *Frequently Asked Questions About the Elementary and Secondary School Emergency Relief Fund (ESSER Fund)*, 2020, Item 10, https://oese.ed.gov/files/2020/05/ESSER-Fund-Frequently-Asked-Questions.pdf.)

[162] U.S. Department of Education, *Frequently Asked Questions about the Elementary and Secondary School Emergency Relief Fund (ESSER Fund)*, 2020, https://oese.ed.gov/files/2020/05/ESSER-Fund-Frequently-Asked-Questions.pdf.

Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2); and CRS email correspondence with the U.S. Department of Education, May 4-5, 2021.

Obligations and Liquidation of Funds Under the HEERF

This section discusses the obligation and liquidation of funds under the HEERF programs. The HEERF programs are *direct grant programs* because the authorizing statute does not provide a formula for allocating program funds among eligible states.[163] The obligation and liquidation of funds under HEERF differs from those under the GEER Fund, EANS program, and ESSER Fund, which are all state-administered programs. Unlike the GEER Fund, EANS program, or ESSER Fund, ED has indicated that there is not a Tydings period associated with HEERF.[164]

Table B-5 details obligation and liquidation periods for the HEERF programs. With the exception of the CARES Act FIPSE grants awarded under the IREPO Grants program that have an initial grant period of up to 24 months, the HEERF awards originally had a one-year performance period. On April 4, 2022, ED extended the performance period for all open HEERF grants with a balance greater than $1,000 through June 30, 2023. An IHE may request a no cost extension (NCE) of the period of performance of up to 12 months to complete the project activities.[165] This NCE requires ED approval. Following the period of performance, there is a 120-day extension period for IHEs to liquidate their funds. Funds will revert to the U.S. Treasury five years from the end of the original period of availability.[166]

Table B-5. Obligation and Liquidation Periods for IHEs Under the HEERF Under the CARES Act, CRRSAA, and ARPA

Act	Period of Availability in Law	Period of Time to Obligate Funds (Period of Performance)	No Cost Extension (Requires ED Approval)	120-Day Extension to Liquidate Funds Following the Period of Performance	Date on Which Funds Revert to the U.S. Treasury
CARES Act[a]	NA[b]	June 30, 2023[c]	Up to 12 months after the end of the period of performance	120 days after the end of the period of performance	9/30/2026
CRRSAA	NA[b]	June 30, 2023[c]	Up to 12 months after the end of the period of performance	120 days after the end of the period of performance	9/30/2027

[163] 34 C.F.R., Part 75 provides ED regulations that apply to direct grant programs.

[164] ED has indicated that the Tydings period only applies to programs that are subject to 34 C.F.R., Part 76, which includes state-administered programs. The HEERF programs are direct grant programs. (Information provided in an email to CRS from ED on May 11, 2021.)

[165] See 34 C.F.R. §75.261(a). According to CRS email correspondence with ED on May 11, 2021, grantees may initiate a second 12-month NCE by submitting a request for prior approval to ED at least 45 calendar days before the end of the project period that justifies the need for the additional time, provides updated timelines with completion dates, lists remaining activities to be completed, and identifies unobligated funds. (Also see 34 C.F.R. §75.261(c)).

[166] 31 U.S.C. §1552(a).

Act	Period of Availability in Law	Period of Time to Obligate Funds (Period of Performance)	No Cost Extension (Requires ED Approval)	120-Day Extension to Liquidate Funds Following the Period of Performance	Date on Which Funds Revert to the U.S. Treasury
ARPA	NA[b]	June 30, 2023[c]	Up to 12 months after the end of the period of performance	120 days after the end of the period of performance	9/30/2028

Sources: Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2); 34 C.F.R., Part 75; and CRS email correspondence with the U.S. Department of Education on May 5, 2021, and May 11, 2021.

a. The CRRSAA required the Secretary to use direct grant funds that were not obligated under the CARES Act as of December 27, 2020, to supplement the direct grant funds for public and private nonprofit IHEs available under the CRRSAA. Such CARES Act funds ($317.8 million) are available for obligation and liquidation as CRRSAA funds are.

b. The CARES Act, CRRSAA, and ARPA did not specify a performance period for the HEERF awards. U.S. Department of Education, Office of Postsecondary Education, "Notice of Automatic Extension of Performance Period for All Open Grants Issued Under the Higher Education Emergency Relief Fund (HEERF)," 87 *Federal Register* 19496-19498, April 4, 2022.

c. In April 2022, ED extended the performance period for all open HEERF grants with a balance greater than $1,000 through June 30, 2023. Prior to the April 2022 announcement beginning in April 2020, ED established a performance period of one calendar year (365 days) from the date of award for direct grants to IHEs and MSI programs (U.S. Department of Education, Supplemental Frequently Asked Questions under Section 18004 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act [updated August 6, 2020]). By March 2021, ED required that grantees expend HEERF funds within one year of their most recent obligation for each specific HEERF program for direct grants to IHEs and MSI programs (i.e., Developing Hispanic-Serving Institutions) (U.S. Department of Education, Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs (CFDA 84.425E and 84.425F) Frequently Asked Questions [updated March 19, 2021]). A supplemental award under a HEERF program extends the performance period for remaining funds under the same HEERF program by one year from the date of the supplemental award. HEERF II direct grants to proprietary IHEs do not supplement HEERF I direct grants. FIPSE grants do not supplement other FIPSE grants.

Appendix C. Actual State Grants Under the Governor's Emergency Education Relief (GEER) Fund

Table C-1. GEER Fund State Grants Provided by the CARES Act and CRRSAA

(Dollars in thousands)

A	B	C	D	E	F	G	H	I	J	K
	GEER I		GEER II						GEER Total	
State	State Grants	Share of Funds Available for State Grants	State Grants	Share of Funds Available for State Grants	EANS Program Reservation	Share of Funds Available for EANS Program	GEER II Total (Col. D + Col. F)	Share of GEER II Total Funds	GEER Total (Including EANS; Col. B + Col. H)	Share of GEER Total Funds
Alabama	$48,853	1.65%	$21,357	1.64%	$45,502	1.65%	$66,859	1.65%	$115,712	1.65%
Alaska	$6,504	0.22%	$2,824	0.22%	$5,368	0.20%	$8,192	0.20%	$14,696	0.21%
Arizona	$69,199	2.34%	$30,909	2.37%	$54,414	1.98%	$85,323	2.11%	$154,521	2.21%
Arkansas	$30,665	1.04%	$13,381	1.03%	$22,872	0.83%	$36,253	0.89%	$66,918	0.96%
California	$355,238	12.03%	$153,993	11.82%	$187,476	6.82%	$341,469	8.42%	$696,707	9.94%
Colorado	$44,006	1.49%	$19,434	1.49%	$28,434	1.03%	$47,868	1.18%	$91,874	1.31%
Connecticut	$27,882	0.94%	$12,451	0.96%	$15,832	0.58%	$28,283	0.70%	$56,165	0.80%
Delaware	$7,917	0.27%	$3,459	0.27%	$4,966	0.18%	$8,425	0.21%	$16,342	0.23%
District of Columbia	$5,808	0.20%	$2,416	0.19%	$5,313	0.19%	$7,729	0.19%	$13,536	0.19%
Florida	$173,591	5.88%	$75,813	5.82%	$212,978	7.74%	$288,791	7.13%	$462,382	6.60%
Georgia	$105,724	3.58%	$47,084	3.61%	$79,175	2.88%	$126,259	3.12%	$231,983	3.31%
Hawaii	$9,994	0.34%	$4,456	0.34%	$9,815	0.36%	$14,272	0.35%	$24,265	0.35%
Idaho	$15,677	0.53%	$6,858	0.53%	$19,582	0.71%	$26,440	0.65%	$42,116	0.60%

A	B	C	D	E	F	G	H	I	J	K
	GEER I		GEER II						GEER Total	
State	State Grants	Share of Funds Available for State Grants	State Grants	Share of Funds Available for State Grants	EANS Program Reservation	Share of Funds Available for EANS Program	GEER II Total (Col. D + Col. F)	Share of GEER II Total Funds	GEER Total (Including EANS; Col. B + Col. H)	Share of GEER Total Funds
Illinois	$108,501	3.67%	$47,912	3.68%	$84,490	3.07%	$132,402	3.27%	$240,903	3.44%
Indiana	$61,593	2.09%	$26,534	2.04%	$81,656	2.97%	$108,190	2.67%	$169,783	2.42%
Iowa	$26,218	0.89%	$11,568	0.89%	$26,271	0.96%	$37,839	0.93%	$64,057	0.91%
Kansas	$26,275	0.89%	$11,679	0.90%	$26,667	0.97%	$38,346	0.95%	$64,621	0.92%
Kentucky	$43,712	1.48%	$19,100	1.47%	$40,818	1.48%	$59,918	1.48%	$103,630	1.48%
Louisiana	$50,279	1.70%	$22,991	1.76%	$55,566	2.02%	$78,557	1.94%	$128,836	1.84%
Maine	$9,274	0.31%	$4,083	0.31%	$12,751	0.46%	$16,834	0.42%	$26,108	0.37%
Maryland	$45,659	1.55%	$20,736	1.59%	$35,879	1.30%	$56,614	1.40%	$102,273	1.46%
Massachusetts	$50,845	1.72%	$22,628	1.74%	$24,225	0.88%	$46,854	1.16%	$97,698	1.39%
Michigan	$89,435	3.03%	$38,889	2.98%	$86,777	3.16%	$125,666	3.10%	$215,101	3.07%
Minnesota	$43,428	1.47%	$19,486	1.50%	$41,907	1.52%	$61,394	1.51%	$104,822	1.50%
Mississippi	$34,664	1.17%	$15,582	1.20%	$31,353	1.14%	$46,935	1.16%	$81,599	1.16%
Missouri	$54,645	1.85%	$24,145	1.85%	$67,550	2.46%	$91,696	2.26%	$146,340	2.09%
Montana	$8,765	0.30%	$3,926	0.30%	$12,816	0.47%	$16,742	0.41%	$25,507	0.36%
Nebraska	$16,358	0.55%	$7,162	0.55%	$17,272	0.63%	$24,434	0.60%	$40,792	0.58%
Nevada	$26,478	0.90%	$12,012	0.92%	$19,376	0.70%	$31,388	0.77%	$57,866	0.83%
New Hampshire	$8,892	0.30%	$3,800	0.29%	$7,069	0.26%	$10,869	0.27%	$19,761	0.28%
New Jersey	$68,867	2.33%	$29,931	2.30%	$68,750	2.50%	$98,681	2.43%	$167,547	2.39%
New Mexico	$22,263	0.75%	$9,850	0.76%	$17,282	0.63%	$27,132	0.67%	$49,396	0.71%

A	B	C	D	E	F	G	H	I	J	K
	GEER I		GEER II						GEER Total	
State	State Grants	Share of Funds Available for State Grants	State Grants	Share of Funds Available for State Grants	EANS Program Reservation	Share of Funds Available for EANS Program	GEER II Total (Col. D + Col. F)	Share of GEER II Total Funds	GEER Total (Including EANS; Col. B + Col. H)	Share of GEER Total Funds
New York	$164,291	5.56%	$72,774	5.58%	$250,113	9.10%	$322,887	7.97%	$487,178	6.95%
North Carolina	$95,642	3.24%	$42,929	3.29%	$84,824	3.08%	$127,753	3.15%	$223,395	3.19%
North Dakota	$5,933	0.20%	$2,733	0.21%	$3,999	0.15%	$6,731	0.17%	$12,664	0.18%
Ohio	$104,920	3.55%	$46,303	3.55%	$154,896	5.63%	$201,199	4.96%	$306,120	4.37%
Oklahoma	$39,921	1.35%	$17,713	1.36%	$30,986	1.13%	$48,699	1.20%	$88,620	1.26%
Oregon	$32,509	1.10%	$14,174	1.09%	$27,595	1.00%	$41,770	1.03%	$74,279	1.06%
Pennsylvania	$104,421	3.54%	$47,083	3.61%	$150,022	5.46%	$197,105	4.86%	$301,527	4.30%
Puerto Rico	$47,815	1.62%	$21,836	1.68%	$104,161	3.79%	$125,997	3.11%	$173,812	2.48%
Rhode Island	$8,704	0.29%	$3,805	0.29%	$7,149	0.26%	$10,954	0.27%	$19,658	0.28%
South Carolina	$48,470	1.64%	$21,093	1.62%	$39,981	1.45%	$61,075	1.51%	$109,544	1.56%
South Dakota	$7,944	0.27%	$3,504	0.27%	$7,773	0.28%	$11,277	0.28%	$19,221	0.27%
Tennessee	$63,584	2.15%	$27,808	2.13%	$72,838	2.65%	$100,646	2.48%	$164,230	2.34%
Texas	$307,036	10.40%	$134,357	10.31%	$153,168	5.57%	$287,526	7.09%	$594,562	8.49%
Utah	$29,190	0.99%	$13,202	1.01%	$23,978	0.87%	$37,180	0.92%	$66,370	0.95%
Vermont	$4,489	0.15%	$1,931	0.15%	$4,284	0.16%	$6,215	0.15%	$10,704	0.15%
Virginia	$66,777	2.26%	$29,971	2.30%	$46,618	1.70%	$76,589	1.89%	$143,366	2.05%
Washington	$56,771	1.92%	$25,456	1.95%	$46,263	1.68%	$71,719	1.77%	$128,490	1.83%
West Virginia	$16,354	0.55%	$7,060	0.54%	$9,052	0.33%	$16,113	0.40%	$32,467	0.46%
Wisconsin	$46,552	1.58%	$20,836	1.60%	$77,492	2.82%	$98,328	2.43%	$144,880	2.07%

A	B	C	D	E	F	G	H	I	J	K
	GEER I		GEER II						GEER Total	
State	State Grants	Share of Funds Available for State Grants	State Grants	Share of Funds Available for State Grants	EANS Program Reservation	Share of Funds Available for EANS Program	GEER II Total (Col. D + Col. F)	Share of GEER II Total Funds	GEER Total (Including EANS; Col. B + Col. H)	Share of GEER Total Funds
Wyoming	$4,701	0.16%	$2,042	0.16%	$4,603	0.17%	$6,645	0.16%	$11,346	0.16%
Total	**$2,953,230**	**100.00%**	**$1,303,060**	**100.00%**	**$2,750,000**	**100.00%**	**$4,053,060**	**100.00%**	**$7,006,290**	**100.00%**

Sources: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2021/06/GEERI_Methodology_Table_Revised_6.25.21_FINAL.pdf (GEER I) and https://oese.ed.gov/files/2021/06/FINAL_GEERII_EANS-Methodology_Table_Revised_6.25.21.pdf (GEER II).

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. As discussed in the sources above, the GEER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate GEER Fund state grants. This table provides the revised state grant amounts.

Appendix D. Actual State Grants Under the Emergency Assistance for Non-Public Schools (EANS) Program

Table D-1. EANS Program State Grants Provided by the CRSSAA and ARPA

(Dollars in thousands)

A	B	C	D	E	F	G	H	I
	EANS I			EANS II			EANS Total	
State	State Grants (reservation from GEER II)	Share of State Funds	Maximum State Reservation for Administration	State Grants	Share of State Funds	Maximum State Reservation for Administration	State Grants (Col. B + Col. E)	Share of State Funds
Alabama	$45,502	1.65%	$228	$44,896	1.63%	$224	$90,398	1.64%
Alaska	$5,368	0.20%	$200	$5,882	0.21%	$200	$11,250	0.20%
Arizona	$54,414	1.98%	$272	$54,445	1.98%	$272	$108,858	1.98%
Arkansas	$22,872	0.83%	$200	$22,903	0.83%	$200	$45,776	0.83%
California	$187,476	6.82%	$937	$181,312	6.59%	$907	$368,788	6.71%
Colorado	$28,434	1.03%	$200	$28,710	1.04%	$200	$57,144	1.04%
Connecticut	$15,832	0.58%	$200	$15,957	0.58%	$200	$31,789	0.58%
Delaware	$4,966	0.18%	$200	$3,889	0.14%	$200	$8,855	0.16%
District of Columbia	$5,313	0.19%	$200	$4,534	0.16%	$200	$9,847	0.18%
Florida	$212,978	7.74%	$1,065	$221,189	8.04%	$1,106	$434,167	7.89%
Georgia	$79,175	2.88%	$396	$75,408	2.74%	$377	$154,583	2.81%
Hawaii	$9,815	0.36%	$200	$10,365	0.38%	$200	$20,180	0.37%
Idaho	$19,582	0.71%	$200	$21,962	0.80%	$200	$41,544	0.76%
Illinois	$84,490	3.07%	$422	$83,246	3.03%	$416	$167,736	3.05%

A	B	C	D	E	F	G	H	I
	EANS I			EANS II			EANS Total	
State	State Grants (reservation from GEER II)	Share of State Funds	Maximum State Reservation for Administration	State Grants	Share of State Funds	Maximum State Reservation for Administration	State Grants (Col. B + Col. E)	Share of State Funds
Indiana	$81,656	2.97%	$408	$78,874	2.87%	$394	$160,530	2.92%
Iowa	$26,271	0.96%	$200	$23,744	0.86%	$200	$50,015	0.91%
Kansas	$26,667	0.97%	$200	$25,070	0.91%	$200	$51,737	0.94%
Kentucky	$40,818	1.48%	$204	$42,666	1.55%	$213	$83,483	1.52%
Louisiana	$55,566	2.02%	$278	$55,674	2.02%	$278	$111,240	2.02%
Maine	$12,751	0.46%	$200	$12,327	0.45%	$200	$25,078	0.46%
Maryland	$35,879	1.30%	$200	$39,249	1.43%	$200	$75,127	1.37%
Massachusetts	$24,225	0.88%	$200	$24,826	0.90%	$200	$49,051	0.89%
Michigan	$86,777	3.16%	$434	$86,894	3.16%	$434	$173,671	3.16%
Minnesota	$41,907	1.52%	$210	$40,489	1.47%	$202	$82,396	1.50%
Mississippi	$31,353	1.14%	$200	$30,461	1.11%	$200	$61,815	1.12%
Missouri	$67,550	2.46%	$338	$68,642	2.50%	$343	$136,192	2.48%
Montana	$12,816	0.47%	$200	$12,063	0.44%	$200	$24,880	0.45%
Nebraska	$17,272	0.63%	$200	$18,619	0.68%	$200	$35,891	0.65%
Nevada	$19,376	0.70%	$200	$18,181	0.66%	$200	$37,556	0.68%
New Hampshire	$7,069	0.26%	$200	$6,699	0.24%	$200	$13,768	0.25%
New Jersey	$68,750	2.50%	$344	$70,948	2.58%	$355	$139,698	2.54%
New Mexico	$17,282	0.63%	$200	$17,426	0.63%	$200	$34,708	0.63%
New York	$250,113	9.10%	$1,251	$252,458	9.18%	$1,262	$502,572	9.14%

A	B	C	D	E	F	G	H	I
	EANS I			EANS II			EANS Total	
State	State Grants (reservation from GEER II)	Share of State Funds	Maximum State Reservation for Administration	State Grants	Share of State Funds	Maximum State Reservation for Administration	State Grants (Col. B + Col. E)	Share of State Funds
North Carolina	$84,824	3.08%	$424	$82,952	3.02%	$415	$167,776	3.05%
North Dakota	$3,999	0.15%	$200	$4,151	0.15%	$200	$8,150	0.15%
Ohio	$154,896	5.63%	$774	$155,190	5.64%	$776	$310,087	5.64%
Oklahoma	$30,986	1.13%	$200	$31,482	1.14%	$200	$62,468	1.14%
Oregon	$27,595	1.00%	$200	$28,356	1.03%	$200	$55,951	1.02%
Pennsylvania	$150,022	5.46%	$750	$152,741	5.55%	$764	$302,764	5.50%
Puerto Rico	$104,161	3.79%	$521	$104,193	3.79%	$521	$208,355	3.79%
Rhode Island	$7,149	0.26%	$200	$6,210	0.23%	$200	$13,358	0.24%
South Carolina	$39,981	1.45%	$200	$40,560	1.47%	$203	$80,542	1.46%
South Dakota	$7,773	0.28%	$200	$7,609	0.28%	$200	$15,382	0.28%
Tennessee	$72,838	2.65%	$364	$73,683	2.68%	$368	$146,522	2.66%
Texas	$153,168	5.57%	$766	$152,146	5.53%	$761	$305,314	5.55%
Utah	$23,978	0.87%	$200	$26,428	0.96%	$200	$50,407	0.92%
Vermont	$4,284	0.16%	$200	$3,877	0.14%	$200	$8,162	0.15%
Virginia	$46,618	1.70%	$233	$46,344	1.69%	$232	$92,962	1.69%
Washington	$46,263	1.68%	$231	$45,745	1.66%	$229	$92,008	1.67%
West Virginia	$9,052	0.33%	$200	$9,764	0.36%	$200	$18,816	0.34%
Wisconsin	$77,492	2.82%	$387	$73,876	2.69%	$369	$151,368	2.75%
Wyoming	$4,603	0.17%	$200	$4,683	0.17%	$200	$9,286	0.17%

A	B	C	D	E	F	G	H	I
	EANS I			EANS II			EANS Total	
State	State Grants (reservation from GEER II)	Share of State Funds	Maximum State Reservation for Administration	State Grants	Share of State Funds	Maximum State Reservation for Administration	State Grants (Col. B + Col. E)	Share of State Funds
Total	**$2,750,000**	**100.00%**	**$17,037**	**$2,750,000**	**100.00%**	**$17,023**	**$5,500,000**	**100.00%**

Sources: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2021/06/FINAL_GEERII_EANS-Methodology_Table_Revised_6.25.21.pdf (GEER II, which included a reservation of funds for the EANS I), and https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf (EANS II).

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. An SEA may reserve not more than the greater of $200,000 or 0.5% of the EANS grant to administer the services and assistance provided under the EANS program to nonpublic schools.

Appendix E. Actual State Grants Under the Elementary and Secondary Schools Emergency Relief (ESSER) Fund

Table E-1. State Grants Under the ESSER Fund Provided by the CARES Act (ESSER I)

(Dollars in thousands)

A	B	C	D	E	F
State	State Grant	Share of State Funds	Maximum Reservation for State Activities (9.5% of Col. B)[a]	Maximum Reservation for Administration (0.5% of Col. B)[a]	Minimum Reservation for LEAs (90% of Col. B)
Alabama	$216,948	1.64%	$20,610	$1,085	$195,253
Alaska	$38,408	0.29%	$3,649	$192	$34,567
Arizona	$277,423	2.10%	$26,355	$1,387	$249,681
Arkansas	$128,759	0.97%	$12,232	$644	$115,883
California	$1,647,306	12.45%	$156,494	$8,237	$1,482,576
Colorado	$120,994	0.91%	$11,494	$605	$108,894
Connecticut	$111,068	0.84%	$10,551	$555	$99,961
Delaware	$43,493	0.33%	$4,132	$217	$39,143
District of Columbia	$42,006	0.32%	$3,991	$210	$37,806
Florida	$770,248	5.82%	$73,174	$3,851	$693,223
Georgia	$457,170	3.46%	$43,431	$2,286	$411,453
Hawaii	$43,385	0.33%	$4,122	$217	$39,047
Idaho	$47,855	0.36%	$4,546	$239	$43,069
Illinois	$569,467	4.30%	$54,099	$2,847	$512,520
Indiana	$214,473	1.62%	$20,375	$1,072	$193,025
Iowa	$71,626	0.54%	$6,804	$358	$64,463

A	B	C	D	E	F
State	State Grant	Share of State Funds	Maximum Reservation for State Activities (9.5% of Col. B)[a]	Maximum Reservation for Administration (0.5% of Col. B)[a]	Minimum Reservation for LEAs (90% of Col. B)
Kansas	$84,529	0.64%	$8,030	$423	$76,076
Kentucky	$193,187	1.46%	$18,353	$966	$173,868
Louisiana	$286,980	2.17%	$27,263	$1,435	$258,282
Maine	$43,793	0.33%	$4,160	$219	$39,414
Maryland	$207,834	1.57%	$19,744	$1,039	$187,051
Massachusetts	$214,894	1.62%	$20,415	$1,074	$193,405
Michigan	$389,797	2.95%	$37,031	$1,949	$350,817
Minnesota	$140,137	1.06%	$13,313	$701	$126,124
Mississippi	$169,883	1.28%	$16,139	$849	$152,895
Missouri	$208,443	1.58%	$19,802	$1,042	$187,599
Montana	$41,295	0.31%	$3,923	$206	$37,166
Nebraska	$65,085	0.49%	$6,183	$325	$58,577
Nevada	$117,185	0.89%	$11,133	$586	$105,467
New Hampshire	$37,641	0.28%	$3,576	$188	$33,877
New Jersey	$310,371	2.35%	$29,485	$1,552	$279,334
New Mexico	$108,575	0.82%	$10,315	$543	$97,717
New York	$1,037,046	7.84%	$98,519	$5,185	$933,341
North Carolina	$396,312	3.00%	$37,650	$1,982	$356,680
North Dakota	$33,298	0.25%	$3,163	$166	$29,968
Ohio	$489,205	3.70%	$46,474	$2,446	$440,285
Oklahoma	$160,950	1.22%	$15,290	$805	$144,855

A	B	C	D	E	F
State	State Grant	Share of State Funds	Maximum Reservation for State Activities (9.5% of Col. B)[a]	Maximum Reservation for Administration (0.5% of Col. B)[a]	Minimum Reservation for LEAs (90% of Col. B)
Oregon	$121,099	0.92%	$11,504	$605	$108,989
Pennsylvania	$523,807	3.96%	$49,762	$2,619	$471,426
Puerto Rico	$349,113	2.64%	$33,166	$1,746	$314,202
Rhode Island	$46,350	0.35%	$4,403	$232	$41,715
South Carolina	$216,311	1.64%	$20,550	$1,082	$194,680
South Dakota	$41,295	0.31%	$3,923	$206	$37,166
Tennessee	$259,891	1.96%	$24,690	$1,299	$233,902
Texas	$1,285,886	9.72%	$122,159	$6,429	$1,157,297
Utah	$67,822	0.51%	$6,443	$339	$61,040
Vermont	$31,148	0.24%	$2,959	$156	$28,034
Virginia	$238,599	1.80%	$22,667	$1,193	$214,739
Washington	$216,892	1.64%	$20,605	$1,084	$195,203
West Virginia	$86,640	0.65%	$8,231	$433	$77,976
Wisconsin	$174,778	1.32%	$16,604	$874	$157,300
Wyoming	$32,563	0.25%	$3,093	$163	$29,306
Total	**$13,229,265**	**100.00%**	**$1,256,780**	**$66,146**	**$11,906,339**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2020/04/ESSER-Fund-State-Allocations-Table.pdf.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers.

a. It was assumed that SEAs would reserve the full 0.5% for administration, which would leave a maximum of 9.5% for other state activities. Any funds not used for administration could be used for other state activities.

Table E-2. State Grants Under the ESSER Fund Provided by the CRRSAA (ESSER II)

(Dollars in thousands)

A	B	C	D	E	F
State	State Grant	Share of State Funds	Maximum Reservation for State Activities (9.5% of Col. B)[a]	Maximum Reservation for Administration (0.5% of Col. B)[a]	Minimum Reservation for LEAs (90% of Col. B)
Alabama	$899,465	1.66%	$85,449	$4,497	$809,518
Alaska	$159,719	0.29%	$15,173	$799	$143,747
Arizona	$1,149,716	2.12%	$109,223	$5,749	$1,034,744
Arkansas	$558,017	1.03%	$53,012	$2,790	$502,216
California	$6,709,634	12.35%	$637,415	$33,548	$6,038,670
Colorado	$519,324	0.96%	$49,336	$2,597	$467,392
Connecticut	$492,426	0.91%	$46,781	$2,462	$443,184
Delaware	$182,885	0.34%	$17,374	$914	$164,597
District of Columbia	$172,013	0.32%	$16,341	$860	$154,812
Florida	$3,133,879	5.77%	$297,718	$15,669	$2,820,491
Georgia	$1,892,093	3.48%	$179,749	$9,460	$1,702,883
Hawaii	$183,595	0.34%	$17,442	$918	$165,236
Idaho	$195,890	0.36%	$18,610	$979	$176,301
Illinois	$2,250,805	4.14%	$213,826	$11,254	$2,025,724
Indiana	$888,184	1.64%	$84,377	$4,441	$799,365
Iowa	$344,864	0.63%	$32,762	$1,724	$310,378
Kansas	$369,830	0.68%	$35,134	$1,849	$332,847
Kentucky	$928,275	1.71%	$88,186	$4,641	$835,447
Louisiana	$1,160,119	2.14%	$110,211	$5,801	$1,044,107

A	B	C	D	E	F
State	State Grant	Share of State Funds	Maximum Reservation for State Activities (9.5% of Col. B)[a]	Maximum Reservation for Administration (0.5% of Col. B)[a]	Minimum Reservation for LEAs (90% of Col. B)
Maine	$183,139	0.34%	$17,398	$916	$164,825
Maryland	$868,771	1.60%	$82,533	$4,344	$781,894
Massachusetts	$814,890	1.50%	$77,415	$4,074	$733,401
Michigan	$1,656,308	3.05%	$157,349	$8,282	$1,490,677
Minnesota	$588,036	1.08%	$55,863	$2,940	$529,233
Mississippi	$724,533	1.33%	$68,831	$3,623	$652,080
Missouri	$871,172	1.60%	$82,761	$4,356	$784,055
Montana	$170,099	0.31%	$16,159	$850	$153,090
Nebraska	$243,074	0.45%	$23,092	$1,215	$218,766
Nevada	$477,322	0.88%	$45,346	$2,387	$429,590
New Hampshire	$156,066	0.29%	$14,826	$780	$140,459
New Jersey	$1,230,972	2.27%	$116,942	$6,155	$1,107,875
New Mexico	$435,939	0.80%	$41,414	$2,180	$392,345
New York	$4,002,382	7.37%	$380,226	$20,012	$3,602,144
North Carolina	$1,602,591	2.95%	$152,246	$8,013	$1,442,332
North Dakota	$135,924	0.25%	$12,913	$680	$122,332
Ohio	$1,991,251	3.67%	$189,169	$9,956	$1,792,126
Oklahoma	$665,039	1.22%	$63,179	$3,325	$598,535
Oregon	$499,154	0.92%	$47,420	$2,496	$449,239
Pennsylvania	$2,224,964	4.10%	$211,372	$11,125	$2,002,468
Puerto Rico	$1,320,626	2.43%	$125,459	$6,603	$1,188,564

A	B	C	D	E	F
State	**State Grant**	**Share of State Funds**	**Maximum Reservation for State Activities (9.5% of Col. B)[a]**	**Maximum Reservation for Administration (0.5% of Col. B)[a]**	**Minimum Reservation for LEAs (90% of Col. B)**
Rhode Island	$184,792	0.34%	$17,555	$924	$166,312
South Carolina	$940,421	1.73%	$89,340	$4,702	$846,379
South Dakota	$170,099	0.31%	$16,159	$850	$153,090
Tennessee	$1,107,656	2.04%	$105,227	$5,538	$996,890
Texas	$5,529,552	10.18%	$525,307	$27,648	$4,976,597
Utah	$274,072	0.50%	$26,037	$1,370	$246,665
Vermont	$126,973	0.23%	$12,062	$635	$114,276
Virginia	$939,281	1.73%	$89,232	$4,696	$845,353
Washington	$824,852	1.52%	$78,361	$4,124	$742,367
West Virginia	$339,032	0.62%	$32,208	$1,695	$305,129
Wisconsin	$686,056	1.26%	$65,175	$3,430	$617,451
Wyoming	$135,231	0.25%	$12,847	$676	$121,708
Total	**$54,311,004**	**100.00%**	**$5,159,545**	**$271,555**	**$48,879,904**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2021/01/Final_ESSERII_Methodology_Table_1.5.21.pdf.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers.

a. It was assumed that SEAs would reserve the full 0.5% for administration, which would leave a maximum of 9.5% for other state activities. Any funds not used for administration could be used for other state activities.

Table E-3. State Grants Under the ESSER Fund Provided by the ARPA (ESSER III)

(Dollars in thousands)

A	B	C	D	E	F	G	H	I	J
State	State Grant	Share of State Funds	Minimum State Reservation for Learning Loss (5% of Col. B)	Minimum State Reservation for Summer Activities (1% of Col. B)	Minimum State Reservation for Afterschool Activities (1% of Col. B)	Maximum Reservation for State Activities (2.5% of Col. B)[a]	Maximum Reservation for State Administration (0.5% of Col. B)[a]	Minimum Reservation for LEA Grants (90% of Col. B)	Minimum LEA Reservation for Learning Loss (20% of Col. I)
Alabama	$2,021,519	1.66%	$101,076	$20,215	$20,215	$50,538	$10,108	$1,819,367	$363,873
Alaska	$358,771	0.29%	$17,939	$3,588	$3,588	$8,969	$1,794	$322,894	$64,579
Arizona	$2,583,944	2.12%	$129,197	$25,839	$25,839	$64,599	$12,920	$2,325,549	$465,110
Arkansas	$1,254,120	1.03%	$62,706	$12,541	$12,541	$31,353	$6,271	$1,128,708	$225,742
California	$15,079,696	12.36%	$753,985	$150,797	$150,797	$376,992	$75,398	$13,571,726	$2,714,345
Colorado	$1,167,154	0.96%	$58,358	$11,672	$11,672	$29,179	$5,836	$1,050,439	$210,088
Connecticut	$1,106,697	0.91%	$55,335	$11,067	$11,067	$27,667	$5,533	$996,027	$199,205
Delaware	$410,861	0.34%	$20,543	$4,109	$4,109	$10,272	$2,054	$369,775	$73,955
District of Columbia	$386,477	0.32%	$19,324	$3,865	$3,865	$9,662	$1,932	$347,829	$69,566
Florida	$7,043,370	5.77%	$352,169	$70,434	$70,434	$176,084	$35,217	$6,339,033	$1,267,807
Georgia	$4,252,432	3.49%	$212,622	$42,524	$42,524	$106,311	$21,262	$3,827,189	$765,438
Hawaii	$412,530	0.34%	$20,627	$4,125	$4,125	$10,313	$2,063	$371,277	$74,255
Idaho	$440,132	0.36%	$22,007	$4,401	$4,401	$11,003	$2,201	$396,119	$79,224
Illinois	$5,058,602	4.15%	$252,930	$50,586	$50,586	$126,465	$25,293	$4,552,742	$910,548
Indiana	$1,996,145	1.64%	$99,807	$19,961	$19,961	$49,904	$9,981	$1,796,531	$359,306
Iowa	$775,053	0.64%	$38,753	$7,751	$7,751	$19,376	$3,875	$697,548	$139,510
Kansas	$831,171	0.68%	$41,559	$8,312	$8,312	$20,779	$4,156	$748,053	$149,611

A	B	C	D	E	F	G	H	I	J
State	State Grant	Share of State Funds	Minimum State Reservation for Learning Loss (5% of Col. B)	Minimum State Reservation for Summer Activities (1% of Col. B)	Minimum State Reservation for Afterschool Activities (1% of Col. B)	Maximum Reservation for State Activities (2.5% of Col. B)[a]	Maximum Reservation for State Administration (0.5% of Col. B)[a]	Minimum Reservation for LEA Grants (90% of Col. B)	Minimum LEA Reservation for Learning Loss (20% of Col. I)
Kentucky	$2,001,217	1.64%	$100,061	$20,012	$20,012	$50,030	$10,006	$1,801,095	$360,219
Louisiana	$2,607,344	2.14%	$130,367	$26,073	$26,073	$65,184	$13,037	$2,346,610	$469,322
Maine	$411,429	0.34%	$20,571	$4,114	$4,114	$10,286	$2,057	$370,286	$74,057
Maryland	$1,952,539	1.60%	$97,627	$19,525	$19,525	$48,813	$9,763	$1,757,285	$351,457
Massachusetts	$1,831,417	1.50%	$91,571	$18,314	$18,314	$45,785	$9,157	$1,648,275	$329,655
Michigan	$3,722,478	3.05%	$186,124	$37,225	$37,225	$93,062	$18,612	$3,350,230	$670,046
Minnesota	$1,321,564	1.08%	$66,078	$13,216	$13,216	$33,039	$6,608	$1,189,408	$237,882
Mississippi	$1,628,366	1.34%	$81,418	$16,284	$16,284	$40,709	$8,142	$1,465,530	$293,106
Missouri	$1,957,916	1.61%	$97,896	$19,579	$19,579	$48,948	$9,790	$1,762,125	$352,425
Montana	$382,019	0.31%	$19,101	$3,820	$3,820	$9,550	$1,910	$343,817	$68,763
Nebraska	$546,290	0.45%	$27,315	$5,463	$5,463	$13,657	$2,731	$491,661	$98,332
Nevada	$1,072,783	0.88%	$53,639	$10,728	$10,728	$26,820	$5,364	$965,505	$193,101
New Hampshire	$350,561	0.29%	$17,528	$3,506	$3,506	$8,764	$1,753	$315,505	$63,101
New Jersey	$2,766,530	2.27%	$138,326	$27,665	$27,665	$69,163	$13,833	$2,489,877	$497,975
New Mexico	$979,762	0.80%	$48,988	$9,798	$9,798	$24,494	$4,899	$881,786	$176,357
New York	$8,995,282	7.37%	$449,764	$89,953	$89,953	$224,882	$44,976	$8,095,754	$1,619,151
North Carolina	$3,601,780	2.95%	$180,089	$36,018	$36,018	$90,045	$18,009	$3,241,602	$648,320
North Dakota	$305,338	0.25%	$15,267	$3,053	$3,053	$7,633	$1,527	$274,804	$54,961

A	B	C	D	E	F	G	H	I	J
State	State Grant	Share of State Funds	Minimum State Reservation for Learning Loss (5% of Col. B)	Minimum State Reservation for Summer Activities (1% of Col. B)	Minimum State Reservation for Afterschool Activities (1% of Col. B)	Maximum Reservation for State Activities (2.5% of Col. B)[a]	Maximum Reservation for State Administration (0.5% of Col. B)[a]	Minimum Reservation for LEA Grants (90% of Col. B)	Minimum LEA Reservation for Learning Loss (20% of Col. I)
Ohio	$4,475,244	3.67%	$223,762	$44,752	$44,752	$111,881	$22,376	$4,027,719	$805,544
Oklahoma	$1,494,647	1.23%	$74,732	$14,946	$14,946	$37,366	$7,473	$1,345,182	$269,036
Oregon	$1,121,815	0.92%	$56,091	$11,218	$11,218	$28,045	$5,609	$1,009,633	$201,927
Pennsylvania	$5,000,509	4.10%	$250,025	$50,005	$50,005	$125,013	$25,003	$4,500,458	$900,092
Puerto Rico	$2,968,079	2.43%	$148,404	$29,681	$29,681	$74,202	$14,840	$2,671,271	$534,254
Rhode Island	$415,146	0.34%	$20,757	$4,151	$4,151	$10,379	$2,076	$373,631	$74,726
South Carolina	$2,113,568	1.73%	$105,678	$21,136	$21,136	$52,839	$10,568	$1,902,211	$380,442
South Dakota	$382,019	0.31%	$19,101	$3,820	$3,820	$9,550	$1,910	$343,817	$68,763
Tennessee	$2,489,423	2.04%	$124,471	$24,894	$24,894	$62,236	$12,447	$2,240,481	$448,096
Texas	$12,427,523	10.19%	$621,376	$124,275	$124,275	$310,688	$62,138	$11,184,771	$2,236,954
Utah	$615,929	0.50%	$30,796	$6,159	$6,159	$15,398	$3,080	$554,336	$110,867
Vermont	$285,223	0.23%	$14,261	$2,852	$2,852	$7,131	$1,426	$256,701	$51,340
Virginia	$2,110,989	1.73%	$105,549	$21,110	$21,110	$52,775	$10,555	$1,899,890	$379,978
Washington	$1,853,788	1.52%	$92,689	$18,538	$18,538	$46,345	$9,269	$1,668,409	$333,682
West Virginia	$761,960	0.62%	$38,098	$7,620	$7,620	$19,049	$3,810	$685,764	$137,153
Wisconsin	$1,541,867	1.26%	$77,093	$15,419	$15,419	$38,547	$7,709	$1,387,681	$277,536
Wyoming	$303,779	0.25%	$15,189	$3,038	$3,038	$7,594	$1,519	$273,401	$54,680
Total	**$121,974,800**	**100.00%**	**$6,098,740**	**$1,219,748**	**$1,219,748**	**$3,049,370**	**$609,874**	**$109,777,320**	**$21,955,464**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table_6.25.21_FINAL.pdf.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. As discussed in the source above, the ESSER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate ESSER Fund state grants. While the change in the underlying data affected ESSER state grants under the CARES Act, CRRSAA, and ARPA, all of the needed adjustments in state grant amounts were made to the ESSER state grants funded by the ARPA. This table provides the revised state grant amounts. The $800 million reservation for homeless education was not included in the table. The total appropriation for ESSER III including the $800 million reservation is $122,774,800,000.

a. It was assumed that SEAs would reserve the full 0.5% for administration, which would leave a maximum of 2.5% for other state activities. Any funds not used for administration could be used for other state activities.

Table E-4. State Grants Under the ESSER Fund Provided by the CARES Act, CRRSAA, and ARPA

(Dollars in thousands)

A	B	C	D	E	F	G	H	I	J
	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA		
State	ESSER I State Grants	Share of State Funds	ESSER II State Grants	Share of State Funds	ESSER III State Grants	Share of State Funds	Total ESSER State Grants	Share of State Funds	Minimum Reservation of Funds for Grants to LEAs (90% of Col. H)
Alabama	$216,948	1.64%	$899,465	1.66%	$2,021,519	1.66%	$3,137,931	1.66%	$2,824,138
Alaska	$38,408	0.29%	$159,719	0.29%	$358,771	0.29%	$556,898	0.29%	$501,208
Arizona	$277,423	2.10%	$1,149,716	2.12%	$2,583,944	2.12%	$4,011,082	2.12%	$3,609,974
Arkansas	$128,759	0.97%	$558,017	1.03%	$1,254,120	1.03%	$1,940,896	1.02%	$1,746,806
California	$1,647,306	12.45%	$6,709,634	12.35%	$15,079,696	12.36%	$23,436,636	12.37%	$21,092,972
Colorado	$120,994	0.91%	$519,324	0.96%	$1,167,154	0.96%	$1,807,472	0.95%	$1,626,725
Connecticut	$111,068	0.84%	$492,426	0.91%	$1,106,697	0.91%	$1,710,191	0.90%	$1,539,172
Delaware	$43,493	0.33%	$182,885	0.34%	$410,861	0.34%	$637,239	0.34%	$573,515
District of Columbia	$42,006	0.32%	$172,013	0.32%	$386,477	0.32%	$600,497	0.32%	$540,447
Florida	$770,248	5.82%	$3,133,879	5.77%	$7,043,370	5.77%	$10,947,497	5.78%	$9,852,747
Georgia	$457,170	3.46%	$1,892,093	3.48%	$4,252,432	3.49%	$6,601,694	3.48%	$5,941,525
Hawaii	$43,385	0.33%	$183,595	0.34%	$412,530	0.34%	$639,511	0.34%	$575,560

A	B	C	D	E	F	G	H	I	J
	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA		
State	ESSER I State Grants	Share of State Funds	ESSER II State Grants	Share of State Funds	ESSER III State Grants	Share of State Funds	Total ESSER State Grants	Share of State Funds	Minimum Reservation of Funds for Grants to LEAs (90% of Col. H)
Idaho	$47,855	0.36%	$195,890	0.36%	$440,132	0.36%	$683,877	0.36%	$615,489
Illinois	$569,467	4.30%	$2,250,805	4.14%	$5,058,602	4.15%	$7,878,874	4.16%	$7,090,987
Indiana	$214,473	1.62%	$888,184	1.64%	$1,996,145	1.64%	$3,098,801	1.64%	$2,788,921
Iowa	$71,626	0.54%	$344,864	0.63%	$775,053	0.64%	$1,191,543	0.63%	$1,072,389
Kansas	$84,529	0.64%	$369,830	0.68%	$831,171	0.68%	$1,285,529	0.68%	$1,156,976
Kentucky	$193,187	1.46%	$928,275	1.71%	$2,001,217	1.64%	$3,122,679	1.65%	$2,810,411
Louisiana	$286,980	2.17%	$1,160,119	2.14%	$2,607,344	2.14%	$4,054,444	2.14%	$3,648,999
Maine	$43,793	0.33%	$183,139	0.34%	$411,429	0.34%	$638,361	0.34%	$574,525
Maryland	$207,834	1.57%	$868,771	1.60%	$1,952,539	1.60%	$3,029,144	1.60%	$2,726,230
Massachusetts	$214,894	1.62%	$814,890	1.50%	$1,831,417	1.50%	$2,861,202	1.51%	$2,575,082
Michigan	$389,797	2.95%	$1,656,308	3.05%	$3,722,478	3.05%	$5,768,584	3.04%	$5,191,725
Minnesota	$140,137	1.06%	$588,036	1.08%	$1,321,564	1.08%	$2,049,738	1.08%	$1,844,764
Mississippi	$169,883	1.28%	$724,533	1.33%	$1,628,366	1.34%	$2,522,782	1.33%	$2,270,504
Missouri	$208,443	1.58%	$871,172	1.60%	$1,957,916	1.61%	$3,037,532	1.60%	$2,733,779
Montana	$41,295	0.31%	$170,099	0.31%	$382,019	0.31%	$593,414	0.31%	$534,073
Nebraska	$65,085	0.49%	$243,074	0.45%	$546,290	0.45%	$854,449	0.45%	$769,004
Nevada	$117,185	0.89%	$477,322	0.88%	$1,072,783	0.88%	$1,667,291	0.88%	$1,500,562
New Hampshire	$37,641	0.28%	$156,066	0.29%	$350,561	0.29%	$544,268	0.29%	$489,842
New Jersey	$310,371	2.35%	$1,230,972	2.27%	$2,766,530	2.27%	$4,307,873	2.27%	$3,877,085

A	B	C	D	E	F	G	H	I	J
	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA		
State	ESSER I State Grants	Share of State Funds	ESSER II State Grants	Share of State Funds	ESSER III State Grants	Share of State Funds	Total ESSER State Grants	Share of State Funds	Minimum Reservation of Funds for Grants to LEAs (90% of Col. H)
New Mexico	$108,575	0.82%	$435,939	0.80%	$979,762	0.80%	$1,524,275	0.80%	$1,371,848
New York	$1,037,046	7.84%	$4,002,382	7.37%	$8,995,282	7.37%	$14,034,710	7.41%	$12,631,239
North Carolina	$396,312	3.00%	$1,602,591	2.95%	$3,601,780	2.95%	$5,600,683	2.96%	$5,040,615
North Dakota	$33,298	0.25%	$135,924	0.25%	$305,338	0.25%	$474,560	0.25%	$427,104
Ohio	$489,205	3.70%	$1,991,251	3.67%	$4,475,244	3.67%	$6,955,700	3.67%	$6,260,130
Oklahoma	$160,950	1.22%	$665,039	1.22%	$1,494,647	1.23%	$2,320,636	1.22%	$2,088,573
Oregon	$121,099	0.92%	$499,154	0.92%	$1,121,815	0.92%	$1,742,068	0.92%	$1,567,861
Pennsylvania	$523,807	3.96%	$2,224,964	4.10%	$5,000,509	4.10%	$7,749,281	4.09%	$6,974,353
Puerto Rico	$349,113	2.64%	$1,320,626	2.43%	$2,968,079	2.43%	$4,637,818	2.45%	$4,174,037
Rhode Island	$46,350	0.35%	$184,792	0.34%	$415,146	0.34%	$646,288	0.34%	$581,659
South Carolina	$216,311	1.64%	$940,421	1.73%	$2,113,568	1.73%	$3,270,299	1.73%	$2,943,270
South Dakota	$41,295	0.31%	$170,099	0.31%	$382,019	0.31%	$593,414	0.31%	$534,073
Tennessee	$259,891	1.96%	$1,107,656	2.04%	$2,489,423	2.04%	$3,856,971	2.04%	$3,471,274
Texas	$1,285,886	9.72%	$5,529,552	10.18%	$12,427,523	10.19%	$19,242,962	10.15%	$17,318,665
Utah	$67,822	0.51%	$274,072	0.50%	$615,929	0.50%	$957,822	0.51%	$862,040
Vermont	$31,148	0.24%	$126,973	0.23%	$285,223	0.23%	$443,345	0.23%	$399,011
Virginia	$238,599	1.80%	$939,281	1.73%	$2,110,989	1.73%	$3,288,869	1.74%	$2,959,982
Washington	$216,892	1.64%	$824,852	1.52%	$1,853,788	1.52%	$2,895,533	1.53%	$2,605,979
West Virginia	$86,640	0.65%	$339,032	0.62%	$761,960	0.62%	$1,187,633	0.63%	$1,068,869

A	B	C	D	E	F	G	H	I	J
	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA		
State	ESSER I State Grants	Share of State Funds	ESSER II State Grants	Share of State Funds	ESSER III State Grants	Share of State Funds	Total ESSER State Grants	Share of State Funds	Minimum Reservation of Funds for Grants to LEAs (90% of Col. H)
Wisconsin	$174,778	1.32%	$686,056	1.26%	$1,541,867	1.26%	$2,402,701	1.27%	$2,162,431
Wyoming	$32,563	0.25%	$135,231	0.25%	$303,779	0.25%	$471,573	0.25%	$424,416
Total	**$13,229,265**	**100.00%**	**$54,311,004**	**100.00%**	**$121,974,800**	**100.00%**	**$189,515,069**	**100.00%**	**$170,563,562**

Sources: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://oese.ed.gov/files/2020/04/ESSER-Fund-State-Allocations-Table.pdf, https://oese.ed.gov/files/2021/01/Final_ESSERII_Methodology_Table_1.5.21.pdf, and https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table_6.25.21_FINAL.pdf.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. As discussed in the last-listed source document, the ESSER state grant amounts were revised as of June 25, 2021, due to changes in the underlying data used to calculate ESSER Fund state grants. While the change in the underlying data affected ESSER state grants under the CARES Act, CRRSAA, and ARPA, all of the needed adjustments in state grant amounts were made to the ESSER state grants authorized by the ARPA. This table provides the revised state grant amounts. The $800 million reservation from ESSER III for homeless education was not included in the table. The total appropriation for ESSER III including the $800 million reservation is $122,774,800,000.

Appendix F. Estimated HEERF IHE Allocations Aggregated at the Institutional Sector and State Levels for the CARES Act, CRRSAA, and ARPA ESF

Table F-1. Estimated Allocations to IHEs Under the HEERF Provided by the CARES Act, CRRSAA, and ARPA, Aggregated at the Institutional Sector Level

(Dollars in thousands)

	Institutional Sector										
	Public			Private Nonprofit			Proprietary				
Act/ Program	Less-than-2-Year	2-Year	4-Year	Less-than-2-Year	2-Year	4-Year	Less-than-2-Year	2-Year	4-Year	Additional Funding[a]	Total
CARES Act											
Direct Grants	$39,531	$2,607,919	$6,257,087	$10,986	$32,909	$2,464,951	$317,830	$408,170	$367,871	$50,000	$12,557,255
MSI Programs	$0	$194,890	$663,300	$0	$4,810	$183,438	$0	$0	$0	$0	$1,046,438
FIPSE	$72,906	$79,499	$45,492	$12,648	$32,817	$189,786	$0	$0	$0	$0	$433,147
Subtotal	$112,437	$2,882,308	$6,965,879	$23,633	$70,536	$2,838,175	$317,830	$408,170	$367,871	$50,000	$14,036,839
Share of HEERF I Funds	0.80%	20.53%	49.63%	0.17%	0.50%	20.22%	2.26%	2.91%	2.62%	0.36%	100.00%
CRRSAA											
Direct Grants	$74,114	$5,680,955	$10,685,414	$19,844	$68,797	$4,010,091	$186,817	$225,144	$248,040	$0	$21,199,216
MSI Programs	$0	$375,276	$931,733	$0	$7,613	$312,641	$0	$0	$0	$75,023	$1,702,285
FIPSE	$128	$64,852	$25,176	$0	$0	$23,330	$0	$0	$0	$0	$113,486
Subtotal	$74,242	$6,121,083	$11,642,324	$19,844	$76,410	$4,346,062	$186,817	$225,144	$248,040	$75,023	$23,014,987

	Institutional Sector										
	Public			Private Nonprofit			Proprietary				
Act/ Program	**Less-than-2-Year**	**2-Year**	**4-Year**	**Less-than-2-Year**	**2-Year**	**4-Year**	**Less-than-2-Year**	**2-Year**	**4-Year**	**Additional Funding[a]**	**Total**
Share of HEERF II Funds	0.32%	26.60%	50.59%	0.09%	0.33%	18.88%	0.81%	0.98%	1.08%	0.33%	100.00%
ARPA											
Direct Grants	$131,429	$9,926,575	$18,772,725	$34,740	$116,618	$7,052,485	$110,341	$131,731	$141,160	$0	$36,417,804
MSI Programs	$0	$684,783	$1,631,340	$0	$21,821	$630,900	$0	$0	$0	$0	$2,968,843
FIPSE	$375	$128,052	$46,270	$0	$679	$22,460	$0	$0	$87	$0	$197,923
Subtotal	$131,804	$10,739,409	$20,450,334	$34,740	$139,118	$7,705,845	$110,341	$131,731	$141,247	$0	$39,584,570
Share of HEERF III Funds	0.33%	27.13%	51.66%	0.09%	0.35%	19.47%	0.28%	0.33%	0.36%	0.00%	100.00%
CARES Act, CRRSAA, and ARPA											
Total HEERF	$318,482	$19,742,800	$39,058,537	$78,217	$286,063	$14,890,082	$614,989	$765,045	$757,158	$125,023	$76,636,396
Share of Total HEERF Funds	0.42%	25.76%	50.97%	0.10%	0.37%	19.43%	0.80%	1.00%	0.99%	0.16%	100.00%

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://www2.ed.gov/about/offices/list/ope/caresact.html, https://www2.ed.gov/about/offices/list/ope/crrsaa.html, and https://www2.ed.gov/about/offices/list/ope/arp.html (HEERF III).

Notes: With a few exceptions, the allocation amounts are initial amounts available to eligible IHEs. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158). Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers.

a. The additional funds to be allocated under the HEERF include $50 million set aside by ED from the HEERF I direct grants for institutions that were eligible but may have been excluded by the formula and $75 million awarded under the HEERF II MSI Historically Black Colleges and Universities program in accordance with each IHE's inverse share of total endowments.

b. Although proprietary institutions are not eligible for funding under the HEERF III FIPSE through the SSARP program because eligibility is limited to those institutions that are eligible under Part B, Title VII of the HEA, ED documentation lists Atlanta's John Marshall Law School, a proprietary institution, as a successful applicant.

Table F-2. Estimated Allocations to IHEs Under the HEERF Provided by the CARES Act, Aggregated at the State Level (HEERF I)

(Dollars in thousands)

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual and Estimated FIPSE Grants	Subtotal	Share of HEERF I Funds
Alabama	$199,119	$73,118	$4,668	$276,905	1.97%
Alaska	$9,432	$3,923	$970	$14,325	0.10%
Arizona	$288,752	$13,573	$5,414	$307,738	2.19%
Arkansas	$120,858	$14,618	$3,297	$138,772	0.99%
California	$1,709,452	$83,627	$38,826	$1,831,906	13.02%
Colorado	$167,984	$4,807	$9,024	$181,815	1.29%
Connecticut	$141,283	$2,488	$7,322	$151,093	1.07%
Delaware	$34,027	$11,894	$1,235	$47,155	0.34%
District of Columbia	$47,868	$8,004	$2,236	$58,108	0.41%
Florida	$740,208	$68,460	$20,192	$828,861	5.89%
Georgia	$406,119	$57,778	$9,337	$473,234	3.36%
Hawaii	$31,026	$22,835	$2,884	$56,744	0.40%
Idaho	$60,036	$1,097	$370	$61,503	0.44%
Illinois	$438,443	$12,089	$19,053	$469,585	3.34%
Indiana	$235,548	$4,184	$4,284	$244,016	1.73%
Iowa	$119,776	$2,358	$3,011	$125,145	0.89%
Kansas	$104,951	$4,773	$2,666	$112,390	0.80%
Kentucky	$156,808	$6,432	$2,708	$165,949	1.18%
Louisiana	$189,864	$49,591	$1,908	$241,362	1.72%

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual and Estimated FIPSE Grants	Subtotal	Share of HEERF I Funds
Maine	$41,093	$1,156	$1,802	$44,051	0.31%
Maryland	$188,939	$46,662	$5,899	$241,500	1.72%
Massachusetts	$280,277	$4,933	$19,117	$304,327	2.16%
Michigan	$354,834	$9,116	$5,888	$369,838	2.63%
Minnesota	$183,849	$5,673	$5,189	$194,711	1.38%
Mississippi	$149,058	$55,209	$918	$205,185	1.46%
Missouri	$205,995	$11,789	$14,745	$232,529	1.65%
Montana	$31,873	$10,067	$715	$42,656	0.30%
Nebraska	$67,223	$2,311	$1,051	$70,585	0.50%
Nevada	$70,350	$3,160	$808	$74,319	0.53%
New Hampshire	$40,698	$371	$2,084	$43,152	0.31%
New Jersey	$323,081	$13,162	$15,701	$351,944	2.50%
New Mexico	$62,283	$11,938	$1,096	$75,316	0.54%
New York	$920,624	$28,458	$46,525	$995,607	7.08%
North Carolina	$378,297	$88,086	$8,286	$474,669	3.37%
North Dakota	$23,287	$6,959	$1,303	$31,549	0.22%
Ohio	$394,599	$11,610	$28,892	$435,102	3.09%
Oklahoma	$159,882	$12,997	$9,147	$182,026	1.29%
Oregon	$127,113	$3,656	$8,771	$139,541	0.99%
Pennsylvania	$487,129	$13,259	$30,703	$531,091	3.78%
Puerto Rico	$323,782	$16,929	$5,488	$346,199	2.46%
Rhode Island	$64,731	$1,739	$445	$66,915	0.48%
South Carolina	$180,498	$25,783	$2,623	$208,903	1.49%

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual and Estimated FIPSE Grants	Subtotal	Share of HEERF I Funds
South Dakota	$27,147	$5,990	$1,959	$35,096	0.25%
Tennessee	$237,170	$30,474	$9,176	$276,821	1.97%
Texas	$1,022,172	$115,083	$19,944	$1,157,199	8.23%
Utah	$143,643	$3,977	$1,465	$149,085	1.06%
Vermont	$21,566	$327	$2,374	$24,267	0.17%
Virginia	$294,171	$41,056	$11,935	$347,162	2.47%
Washington	$226,092	$5,552	$8,957	$240,601	1.71%
West Virginia	$66,559	$6,131	$9,358	$82,049	0.58%
Wisconsin	$176,734	$5,209	$10,921	$192,864	1.37%
Wyoming	$13,586	$29	$79	$13,695	0.10%
American Samoa	$1,618	$6	$0	$1,624	0.01%
Federated States of Micronesia	$3,640	$14	$0	$3,655	0.03%
Guam	$5,834	$23	$379	$6,237	0.04%
Marshall Islands	$1,957	$8	$0	$1,964	0.01%
Northern Mariana Islands	$1,839	$7	$0	$1,847	0.01%
Palau	$759	$3	$0	$763	0.01%
U.S. Virgin Islands	$1,714	$1,875	$0	$3,589	0.03%
Additional funds[a]	$50,000	$0	$0	$50,000	0.36%
Total	**$12,557,255**	**$1,046,438**	**$461,323**	**$14,065,015**	**100.00%**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://www2.ed.gov/about/offices/list/ope/caresact.html.

Notes: With a few exceptions, the allocation amounts are initial amounts available to eligible IHEs. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158). Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not applicable.

a. The additional funds to be allocated under the HEERF I are $50 million set aside by ED from the direct grants for institutions that were eligible but may have been excluded by the formula.

Table F-3. Estimated Allocations to IHEs Under the HEERF Provided by the CRRSAA, Aggregated at the State Level (HEERF II)

(Dollars in thousands)

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual FIPSE Grants	Subtotal	Share of HEERF II Funds
Alabama	$338,269	$103,067	$6,632	$447,968	1.95%
Alaska	$19,137	$7,235	$0	$26,372	0.11%
Arizona	$432,145	$22,115	$1,931	$456,191	1.98%
Arkansas	$208,632	$20,867	$6,027	$235,526	1.02%
California	$2,942,033	$141,963	$20,068	$3,104,065	13.49%
Colorado	$291,842	$8,264	$223	$300,329	1.30%
Connecticut	$219,776	$4,123	$0	$223,898	0.97%
Delaware	$57,790	$13,020	$0	$70,809	0.31%
District of Columbia	$68,894	$11,318	$0	$80,212	0.35%
Florida	$1,307,582	$99,161	$0	$1,406,743	6.11%
Georgia	$696,293	$121,795	$4,665	$822,753	3.57%
Hawaii	$56,160	$36,476	$4,186	$96,822	0.42%
Idaho	$114,948	$2,018	$0	$116,966	0.51%
Illinois	$744,346	$19,951	$1,341	$765,638	3.33%
Indiana	$408,976	$7,893	$282	$417,151	1.81%
Iowa	$207,509	$4,077	$858	$212,444	0.92%
Kansas	$186,643	$7,783	$372	$194,798	0.85%

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual FIPSE Grants	Subtotal	Share of HEERF II Funds
Kentucky	$269,308	$13,227	$5,712	$288,247	1.25%
Louisiana	$320,676	$78,406	$0	$399,082	1.73%
Maine	$71,297	$1,905	$0	$73,202	0.32%
Maryland	$318,988	$53,951	$218	$373,157	1.62%
Massachusetts	$468,513	$8,172	$6,146	$482,831	2.10%
Michigan	$600,279	$15,108	$0	$615,386	2.67%
Minnesota	$318,387	$9,159	$1,145	$328,690	1.43%
Mississippi	$246,710	$82,930	$2,282	$331,922	1.44%
Missouri	$362,845	$19,060	$0	$381,905	1.66%
Montana	$53,538	$16,247	$0	$69,785	0.30%
Nebraska	$119,717	$3,808	$0	$123,525	0.54%
Nevada	$118,659	$5,211	$667	$124,538	0.54%
New Hampshire	$94,460	$1,246	$0	$95,706	0.42%
New Jersey	$525,639	$20,450	$347	$546,435	2.37%
New Mexico	$120,602	$19,946	$1,937	$142,484	0.62%
New York	$1,517,598	$45,104	$14,508	$1,577,210	6.85%
North Carolina	$647,225	$116,255	$8,562	$772,042	3.35%
North Dakota	$39,819	$11,312	$0	$51,131	0.22%
Ohio	$657,881	$19,829	$49	$677,759	2.94%
Oklahoma	$256,381	$19,425	$562	$276,368	1.20%
Oregon	$230,470	$6,653	$643	$237,766	1.03%
Pennsylvania	$762,951	$18,968	$3,157	$785,075	3.41%
Puerto Rico	$453,200	$24,461	$0	$477,661	2.08%

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual FIPSE Grants	Subtotal	Share of HEERF II Funds
Rhode Island	$103,048	$2,580	$0	$105,629	0.46%
South Carolina	$300,624	$34,480	$0	$335,104	1.46%
South Dakota	$45,848	$9,743	$0	$55,591	0.24%
Tennessee	$404,593	$61,844	$3,319	$469,756	2.04%
Texas	$1,790,050	$182,637	$10,817	$1,983,504	8.62%
Utah	$286,618	$6,834	$0	$293,452	1.28%
Vermont	$36,989	$573	$0	$37,562	0.16%
Virginia	$492,404	$54,402	$635	$547,440	2.38%
Washington	$378,793	$9,063	$4,605	$392,461	1.71%
West Virginia	$109,659	$10,737	$517	$120,913	0.53%
Wisconsin	$318,009	$8,555	$1,072	$327,637	1.42%
Wyoming	$25,201	$56	$0	$25,257	0.11%
American Samoa	$2,670	$9	$0	$2,679	0.01%
Federated States of Micronesia	$6,750	$24	$0	$6,773	0.03%
Guam	$10,448	$37	$0	$10,486	0.05%
Marshall Islands	$3,719	$13	$0	$3,733	0.02%
Northern Mariana Islands	$3,275	$12	$0	$3,286	0.01%
Palau	$1,283	$5	$0	$1,288	0.01%
U.S. Virgin Islands	$3,121	$3,703	$0	$6,824	0.03%
Additional funds[a]	$0	$75,023	$0	$75,023	0.33%
Total	**$21,199,216**	**$1,702,285**	**$113,486**	**$23,014,987**	**100.00%**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://www2.ed.gov/about/offices/list/ope/crrsaa.html.

Notes: With a few exceptions, the allocation amounts are initial amounts available to eligible IHEs. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158). Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not available.

a. The additional funds to be allocated under HEERF II are $75 million awarded under the MSI Historically Black Colleges and Universities program in accordance with each IHE's inverse share of total endowments.

Table F-4. Estimated Allocations to IHEs Under the HEERF Provided by the ARPA, Aggregated at the State Level (HEERF III)

(Dollars in thousands)

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual FIPSE Grants[a]	Subtotal	Share of HEERF III Funds
Alabama	$587,239	$212,674	$4,850	$804,762	2.03%
Alaska	$32,426	$9,856	$0	$42,283	0.11%
Arizona	$675,275	$41,141	$310	$716,726	1.81%
Arkansas	$358,844	$47,379	$6,515	$412,738	1.04%
California	$5,029,222	$244,123	$12,953	$5,286,298	13.35%
Colorado	$500,777	$15,913	$870	$517,560	1.31%
Connecticut	$369,909	$7,523	$2,967	$380,399	0.96%
Delaware	$100,337	$22,961	$0	$123,298	0.31%
District of Columbia	$113,189	$19,826	$0	$133,015	0.34%
Florida	$2,222,100	$168,533	$15,481	$2,406,113	6.08%
Georgia	$1,193,438	$216,581	$9,987	$1,420,005	3.59%
Hawaii	$98,042	$42,830	$2,215	$143,087	0.36%
Idaho	$205,191	$2,107	$0	$207,298	0.52%
Illinois	$1,281,479	$37,026	$5,609	$1,324,114	3.35%
Indiana	$701,068	$14,215	$0	$715,283	1.81%
Iowa	$364,873	$8,151	$1,634	$374,657	0.95%

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual FIPSE Grants[a]	Subtotal	Share of HEERF III Funds
Kansas	$331,913	$14,417	$513	$346,843	0.88%
Kentucky	$456,988	$29,141	$9,898	$496,027	1.25%
Louisiana	$539,050	$144,390	$13,457	$696,897	1.76%
Maine	$122,114	$2,660	$1,159	$125,933	0.32%
Maryland	$549,526	$100,982	$0	$650,508	1.64%
Massachusetts	$826,184	$15,222	$5,464	$846,870	2.14%
Michigan	$1,034,831	$24,943	$684	$1,060,458	2.68%
Minnesota	$548,184	$16,962	$2,318	$567,463	1.43%
Mississippi	$425,419	$149,354	$1,596	$576,379	1.46%
Missouri	$630,404	$46,429	$2,214	$679,046	1.72%
Montana	$93,551	$28,129	$279	$121,959	0.31%
Nebraska	$208,815	$8,851	$0	$217,666	0.55%
Nevada	$203,746	$9,769	$0	$213,515	0.54%
New Hampshire	$163,737	$2,270	$177	$166,184	0.42%
New Jersey	$906,504	$30,159	$7,033	$943,696	2.38%
New Mexico	$210,709	$34,160	$48	$244,917	0.62%
New York	$2,621,517	$77,558	$39,293	$2,738,368	6.92%
North Carolina	$1,109,199	$204,003	$3,620	$1,316,822	3.33%
North Dakota	$75,899	$19,899	$0	$95,798	0.24%
Ohio	$1,140,470	$41,765	$2,559	$1,184,794	2.99%
Oklahoma	$418,623	$36,769	$343	$455,735	1.15%
Oregon	$403,043	$11,690	$2,129	$416,862	1.05%
Pennsylvania	$1,315,051	$27,321	$8,019	$1,350,391	3.41%

State/Entity	Estimated Direct Grants	Estimated MSI Program Grants	Actual FIPSE Grants[a]	Subtotal	Share of HEERF III Funds
Puerto Rico	$744,563	$41,557	$1,023	$787,143	1.99%
Rhode Island	$179,607	$4,675	$377	$184,659	0.47%
South Carolina	$523,207	$77,927	$3,943	$605,077	1.53%
South Dakota	$78,736	$17,123	$0	$95,859	0.24%
Tennessee	$704,130	$115,543	$3,974	$823,647	2.08%
Texas	$3,099,154	$324,697	$17,340	$3,441,191	8.69%
Utah	$496,708	$9,260	$0	$505,968	1.28%
Vermont	$65,168	$892	$289	$66,349	0.17%
Virginia	$843,882	$104,282	$2,676	$950,840	2.40%
Washington	$659,967	$17,802	$2,159	$679,928	1.72%
West Virginia	$190,063	$21,991	$658	$212,711	0.54%
Wisconsin	$564,550	$14,876	$701	$580,126	1.47%
Wyoming	$44,354	$251	$0	$44,604	0.11%
American Samoa	$4,674	$2,253	$0	$6,927	0.02%
Federated States of Micronesia	$11,778	$5,635	$0	$17,413	0.04%
Guam	$18,304	$8,898	$590	$27,202	0.07%
Marshall Islands	$6,498	$3,111	$0	$9,608	0.02%
Northern Mariana Islands	$5,685	$2,739	$0	$8,425	0.02%
Palau	$2,243	$1,074	$0	$3,317	0.01%
U.S. Virgin Islands	$5,647	$6,579	$0	$12,225	0.03%
Additional funds	$0	$0	$0	$0	0.00%
Total	**$36,417,804**	**$2,968,843**	**$197,923**	**$39,584,570**	**100.00%**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://www2.ed.gov/about/offices/list/ope/arp.html.

Note: With a few exceptions, the allocation amounts are initial amounts available to eligible IHEs. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158). Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not available.

a. On January 20, 2022, ED announced that it planned to invite applications for the ARPA FIPSE grants during the following week; therefore, the funds have not been distributed.

Table F-5. Estimated Allocations to IHEs Under the HEERF Provided by the CARES Act, CRRSAA, and ARPA, Aggregated at the State Level

(Dollars in thousands)

	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA	
State/Entity	HEERF I Allocations	Share of HEERF I Funds	HEERF II Allocations	Share of HEERF II Funds	HEERF III Allocations	Share of HEERF III Funds	Total HEERF Allocations	Share of Total HEERF Funds
Alabama	$276,905	1.97%	$447,968	1.95%	$804,762	2.03%	$1,529,635	2.00%
Alaska	$14,325	0.10%	$26,372	0.11%	$42,283	0.11%	$82,979	0.11%
Arizona	$307,738	2.19%	$456,191	1.98%	$716,726	1.81%	$1,480,655	1.93%
Arkansas	$138,772	0.99%	$235,526	1.02%	$412,738	1.04%	$787,037	1.03%
California	$1,831,906	13.02%	$3,104,065	13.49%	$5,286,298	13.35%	$10,222,268	13.33%
Colorado	$181,815	1.29%	$300,329	1.30%	$517,560	1.31%	$999,704	1.30%
Connecticut	$151,093	1.07%	$223,898	0.97%	$380,399	0.96%	$755,390	0.99%
Delaware	$47,155	0.34%	$70,809	0.31%	$123,298	0.31%	$241,263	0.31%
District of Columbia	$58,108	0.41%	$80,212	0.35%	$133,015	0.34%	$271,335	0.35%
Florida	$828,861	5.89%	$1,406,743	6.11%	$2,406,113	6.08%	$4,641,717	6.05%
Georgia	$473,234	3.36%	$822,753	3.57%	$1,420,005	3.59%	$2,715,992	3.54%
Hawaii	$56,744	0.40%	$96,822	0.42%	$143,087	0.36%	$296,653	0.39%
Idaho	$61,503	0.44%	$116,966	0.51%	$207,298	0.52%	$385,767	0.50%
Illinois	$469,585	3.34%	$765,638	3.33%	$1,324,114	3.35%	$2,559,336	3.34%

State/Entity	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA	
	HEERF I Allocations	Share of HEERF I Funds	HEERF II Allocations	Share of HEERF II Funds	HEERF III Allocations	Share of HEERF III Funds	Total HEERF Allocations	Share of Total HEERF Funds
Indiana	$244,016	1.73%	$417,151	1.81%	$715,283	1.81%	$1,376,450	1.80%
Iowa	$125,145	0.89%	$212,444	0.92%	$374,657	0.95%	$712,247	0.93%
Kansas	$112,390	0.80%	$194,798	0.85%	$346,843	0.88%	$654,031	0.85%
Kentucky	$165,949	1.18%	$288,247	1.25%	$496,027	1.25%	$950,223	1.24%
Louisiana	$241,362	1.72%	$399,082	1.73%	$696,897	1.76%	$1,337,341	1.74%
Maine	$44,051	0.31%	$73,202	0.32%	$125,933	0.32%	$243,186	0.32%
Maryland	$241,500	1.72%	$373,157	1.62%	$650,508	1.64%	$1,265,165	1.65%
Massachusetts	$304,327	2.16%	$482,831	2.10%	$846,870	2.14%	$1,634,028	2.13%
Michigan	$369,838	2.63%	$615,386	2.67%	$1,060,458	2.68%	$2,045,682	2.67%
Minnesota	$194,711	1.38%	$328,690	1.43%	$567,463	1.43%	$1,090,864	1.42%
Mississippi	$205,185	1.46%	$331,922	1.44%	$576,369	1.46%	$1,113,476	1.45%
Missouri	$232,529	1.65%	$381,905	1.66%	$679,046	1.72%	$1,293,480	1.69%
Montana	$42,656	0.30%	$69,785	0.30%	$121,959	0.31%	$234,399	0.31%
Nebraska	$70,585	0.50%	$123,525	0.54%	$217,666	0.55%	$411,777	0.54%
Nevada	$74,319	0.53%	$124,538	0.54%	$213,515	0.54%	$412,372	0.54%
New Hampshire	$43,152	0.31%	$95,706	0.42%	$166,184	0.42%	$305,042	0.40%
New Jersey	$351,944	2.50%	$546,435	2.37%	$943,696	2.38%	$1,842,075	2.40%
New Mexico	$75,316	0.54%	$142,484	0.62%	$244,917	0.62%	$462,718	0.60%
New York	$995,607	7.08%	$1,577,210	6.85%	$2,738,368	6.92%	$5,311,186	6.93%
North Carolina	$474,669	3.37%	$772,042	3.35%	$1,316,822	3.33%	$2,563,532	3.34%
North Dakota	$31,549	0.22%	$51,131	0.22%	$95,798	0.24%	$178,478	0.23%

	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA	
State/Entity	HEERF I Allocations	Share of HEERF I Funds	HEERF II Allocations	Share of HEERF II Funds	HEERF III Allocations	Share of HEERF III Funds	Total HEERF Allocations	Share of Total HEERF Funds
Ohio	$435,102	3.09%	$677,759	2.94%	$1,184,794	2.99%	$2,297,655	3.00%
Oklahoma	$182,026	1.29%	$276,368	1.20%	$455,735	1.15%	$914,129	1.19%
Oregon	$139,541	0.99%	$237,766	1.03%	$416,862	1.05%	$794,168	1.04%
Pennsylvania	$531,091	3.78%	$785,075	3.41%	$1,350,391	3.41%	$2,666,558	3.48%
Puerto Rico	$346,199	2.46%	$477,661	2.08%	$787,143	1.99%	$1,611,002	2.10%
Rhode Island	$66,915	0.48%	$105,629	0.46%	$184,659	0.47%	$357,204	0.47%
South Carolina	$208,903	1.49%	$335,104	1.46%	$605,077	1.53%	$1,149,084	1.50%
South Dakota	$35,096	0.25%	$55,591	0.24%	$95,859	0.24%	$186,546	0.24%
Tennessee	$276,821	1.97%	$469,756	2.04%	$823,647	2.08%	$1,570,223	2.05%
Texas	$1,157,199	8.23%	$1,983,504	8.62%	$3,441,191	8.69%	$6,581,893	8.59%
Utah	$149,085	1.06%	$293,452	1.28%	$505,968	1.28%	$948,505	1.24%
Vermont	$24,267	0.17%	$37,562	0.16%	$66,349	0.17%	$128,178	0.17%
Virginia	$347,162	2.47%	$547,440	2.38%	$950,840	2.40%	$1,845,443	2.41%
Washington	$240,601	1.71%	$392,461	1.71%	$679,928	1.72%	$1,312,991	1.71%
West Virginia	$82,049	0.58%	$120,913	0.53%	$212,711	0.54%	$415,673	0.54%
Wisconsin	$192,864	1.37%	$327,637	1.42%	$580,126	1.47%	$1,100,627	1.44%
Wyoming	$13,695	0.10%	$25,257	0.11%	$44,604	0.11%	$83,556	0.11%
American Samoa	$1,624	0.01%	$2,679	0.01%	$6,927	0.02%	$11,230	0.01%
Federated States of Micronesia	$3,655	0.03%	$6,773	0.03%	$17,413	0.04%	$27,841	0.04%
Guam	$6,237	0.04%	$10,486	0.05%	$27,792	0.07%	$44,515	0.06%

State/Entity	CARES Act		CRRSAA		ARPA		CARES Act, CRRSAA, and ARPA	
	HEERF I Allocations	Share of HEERF I Funds	HEERF II Allocations	Share of HEERF II Funds	HEERF III Allocations	Share of HEERF III Funds	Total HEERF Allocations	Share of Total HEERF Funds
Marshall Islands	$1,964	0.01%	$3,733	0.02%	$9,608	0.02%	$15,306	0.02%
Northern Mariana Islands	$1,847	0.01%	$3,286	0.01%	$8,425	0.02%	$13,558	0.02%
Palau	$763	0.01%	$1,288	0.01%	$3,317	0.01%	$5,367	0.01%
U.S. Virgin Islands	$3,589	0.03%	$6,824	0.03%	$12,225	0.03%	$22,639	0.03%
Additional funds[a]	$50,000	0.36%	$75,023	0.33%	$0	0.00%	$125,023	0.16%
Total	**$14,065,015**	**100.00%**	**$23,014,987**	**100.00%**	**$39,584,570**	**100.00%**	**$76,636,396**	**100.00%**

Source: Table prepared by the Congressional Research Service (CRS) based on data available from the U.S. Department of Education (ED) at https://www2.ed.gov/about/offices/list/ope/caresact.html, https://www2.ed.gov/about/offices/list/ope/crrsaa.html, and https://www2.ed.gov/about/offices/list/ope/arp.html.

Notes: With a few exceptions, the allocation amounts are initial amounts available to eligible IHEs. Actual amounts awarded to IHEs may differ as IHEs must apply and/or agree to accept the terms and conditions of the awards. These amounts exclude $753 million in rescissions enacted by the Infrastructure Investment and Jobs Act (P.L. 117-58) and the Keep Kids Fed Act of 2022 (P.L. 117-158). Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. NA = not applicable.

a. The additional funds to be allocated under the HEERF include $50 million set aside by ED from the HEERF I direct grants for institutions that were eligible but may have excluded by the formula and $75 million awarded under the HEERF II MSI Historically Black Colleges and Universities program in accordance with each IHE's inverse share of total endowments.

Author Information

Rebecca R. Skinner
Specialist in Education Policy

Cassandria Dortch
Specialist in Education Policy

Joselynn H. Fountain
Analyst in Education Policy

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