

## ESSER-GEER Dashboard Release Notes

Release: May 2022

### General Notes:

- Allocations and reimbursements are shown on the dashboard for local educational agencies (LEAs) only. Some funding sources allowed allocations to other entity types such as higher education institutions or non-profits. Allocations and reimbursements for non-LEAs are not included on the dashboard.
- Reimbursement data shown on the dashboard are based on reimbursement requests that have been received and processed by the Indiana Department of Education (IDOE) to date. Reimbursement does not equate to expenditure of the grant funds as an LEA must expend funds locally prior to requesting reimbursement.

### CARES Act/ESSER 1.0:

- The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020. The CARES Act contained two funding sources for schools which are included on this dashboard – the Elementary and Secondary School Emergency Relief Fund (ESSER 1.0) and the Governor’s Emergency Education Relief Fund (GEER).
- ESSER 1.0 funds are to be encumbered by September 30, 2022 and liquidated by December 15, 2022.
- Allocations for ESSER 1.0 were required to be delivered on a formula basis to LEAS based upon their proportionate share of the State’s total Title I funding allocation.
- In addition to the formula-based allocation, IDOE authorized additional allocations from ESSER 1.0 funds available to IDOE.
- Both the formula-based allocations and the IDOE-authorized allocations are included in an LEA’s total allocation for ESSER 1.0 as shown on the dashboard.
- Where applicable, the allocations and reimbursements for an LEA includes the equitable share for non-public schools that is administered through the LEA.
- Additional detail on the allowable uses for ESSER 1.0 and the final allocations can be found at <https://www.in.gov/doe/grants/esser-i/>.
- In addition to the allocations included in the dashboard, IDOE has utilized ESSER 1.0 funding for two grant programs: Digital Learning Grant and Tutoring Fellowship Grant. The allocations and reimbursements for these grants are not included on the dashboard. The grant allocations can be found at <https://www.in.gov/doe/grants/esser-i/>.

### ESSER 2.0:

- The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) was signed into law on December 27, 2020. CRRSA authorized a second round of funding for the Elementary and Secondary School Emergency Relief Fund (ESSER 2.0).
- ESSER 2.0 funds are to be encumbered by September 30, 2023 and liquidated by December 15, 2023.
- Allocations for ESSER 2.0 were required to be delivered on a formula basis to LEAS based upon their proportionate share of the State’s total Title I funding allocation.
- In addition to the formula-based allocation, IDOE authorized additional allocations from ESSER 2.0 funds available to IDOE.

- Both the formula-based allocations and the IDOE-authorized allocations are included in an LEA's total allocation for ESSER 2.0 as shown on the dashboard.
- ESSER 2.0 did not contain a requirement for an equitable share for nonpublic schools.
- Additional detail on the allowable uses for ESSER 2.0 and the final allocations can be found at <https://www.in.gov/doi/grants/esser-ii-and-iii/>.

#### ESSER 3.0:

- The American Rescue Plan (ARP) Act was signed into law on March 11, 2021. ARP authorized a third round of funding for the Elementary and Secondary School Emergency Relief Fund (ESSER 3.0).
- ESSER 3.0 funds are to be encumbered by September 30, 2024 and liquidated by December 15, 2024.
- Allocations for ESSER 3.0 were required to be delivered on a formula basis to LEAs based upon their proportionate share of the State's total Title I funding allocation.
- In addition to the formula-based allocation, IDOE authorized additional allocations from ESSER 3.0 funds available to IDOE.
- Both the formula-based allocations and the IDOE-authorized allocations are included in an LEA's total allocation for ESSER 3.0 as shown on the dashboard.
- ESSER 3.0 did not contain a requirement for an equitable share for nonpublic schools.
- Additional detail on the allowable uses for ESSER 3.0 and the final allocations can be found at <https://www.in.gov/doi/grants/esser-ii-and-iii/>.

#### GEER:

- The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020. The CARES Act contained two funding sources for schools which are included on this dashboard – the Elementary and Secondary School Emergency Relief Fund (ESSER 1.0) and the Governor's Emergency Education Relief Fund (GEER).
- GEER funds are available for allowable activities occurring through September 30, 2022.
- GEER grants were awarded through a competitive process in two components. Component 1 was available to PK-12 schools and/or institutions of higher education or education-related entities that partnered with one or more PK-12 schools. Component 2 was available to institutions of higher education only.
- The dashboard includes only the awardees from Component 1.
- All awardees in Component 1 have an LEA identified to serve as the fiscal agent for the administration of the GEER grant. The dashboard lists the GEER grant under the LEA serving as fiscal agent. A full list of entities or partners that may be benefiting from the grant can be found at <https://www.in.gov/doi/grants/geer/>.
- Additional detail on the allowable uses of the GEER grant can be found at <https://www.in.gov/doi/grants/geer/>.

#### Detailed Dashboard:

- The data in the detailed dashboard has been pulled from the data input by LEAs in the IDOE Title I system. But for certain corrections made by IDOE to the amounts requested on the reimbursement forms, the data displayed has been provided by the LEA.
- While every effort has been made to ensure data consistency across dashboards, it is possible that differences may be displayed. Such differences may be due to timing of data availability and updates, errors and omissions, or other circumstances.
- LEAs can amend budgeted amounts throughout the funding term. Reimbursement requests are not restricted to the amount budgeted as of the date of the reimbursement request. As a result, there may be instances in which an LEAs reimbursement within a particular category or line-item may exceed the amount budgeted for that category or line-item. It is expected that the LEA would modify the budget moving forward to properly reflect the reimbursement amounts.
- Student Enrollment figures represent corporation enrollment for the 2020-2021 school year, as detailed at <https://www.in.gov/doe/files/corporation-enrollment-grade-2006-22.xlsx>.
- The poverty level percentage shown on the dashboard is based on the formula percentage for the FY21 Title I grant allocation, with exceptions noted below. Title I grant allocations served as a factor in the determination of allocations for ESSER 1.0, 2.0 and 3.0.
  - The poverty level percentages shown for 0935 Borden-Henryville School Corporation and 0945 Silver Creek School Corporation are based on the FY21 formula percentage for West Clark Community Schools, the school corporation that preceded their establishment through a split approved by voters in a referendum in 2020.
  - FY21 formula percentages are not available for the following LEAs:
    - 8655 Excel Center-Bloomington
    - 9055 Excel Center-Hammond
    - 9100 Indiana Department of Correction
    - 9190 Excel Center Gary
    - 9531 Paramount Online Academy
    - 9533 Promise Prep
    - 9534 Indy STEAM
    - 9536 Lawrence Co Independent School
    - 9537 The Nature School of Central Indiana
    - 9538 Herron Prep Academy
    - 9539 Excel Center-Elkhart
    - 9640 Options Charter School Noblesville
    - 9840 Excel Center University Heights
    - 9900 Excel Center - South Bend

- The poverty level percentage shown on the dashboard for Indiana in total was calculated by totaling the number of formula children ages 5 through 17 for all LEAs with an FY21 Title I allocation and dividing it by the number of children ages 5 through 17 associated with all LEAs with an FY21 Title I allocation.
  - Total Number of Formula Children Ages 5 through 17 for all LEAs with an FY21 Title I Allocation: 189,017
  - Total Number of Children Ages 5 through 17 for all LEAs with an FY21 Title I Allocation: 1,147,702
  - Poverty Level Percentage for Indiana: 16.5%
- Free and Reduced Lunch Percentage figures represent the percent of students qualifying for free and reduced lunch for the 2020-2021 school year, as detailed at <https://www.in.gov/doe/files/corporation-enrollment-ethnicity-free-reduced-price-meal-status-2006-22.xlsx>.
- In addition to the ESSER 1.0 allocation, certain school corporations receive and budget for a transfer of ESSER 1.0 funds from other schools. The total budget amount will exceed the total allocation and reimbursement amounts for these schools.
- The Category selection view for the dashboard relates to the budget and reimbursement amounts provided by the LEA by Account Code. The table below identifies the specific accounts contained within each identified category.

Category	Account Code	Account Name
Instruction	11000	Instruction - Regular Programs
Instruction	12000	Instruction - Special Programs
Instruction	13000	Instruction - Adult/Continuing Ed Programs
Instruction	14000	Instruction - Summer School Programs
Instruction	15000	Instruction - Enrichment Programs
Instruction	16000	Instruction - Remediation Programs
Instruction	17000 - 18000	Instruction - Payments to Other Government Units
Support Services	21000	Support Services - Student
Support Services	22000	Support Services - Instruction
Support Services	23000 (23150 or 23290 ONLY)	Support Services - General Admin
Other	25191	Refund of Revenue
Operations	26000	Operation and Maintenance
Operations	27000	Student Transportation
Operations	33000	Community Service Operations
Facilities	40000	Facilities Acquisition and Construction
Other	60000	Non-Programmed Charges
Other		Indirect Costs

- The Type selection view for the dashboard relates to the budget and reimbursement amounts provided by the LEA by Object Code. The table below identifies the specific objects contained within each identified category.

Category	Object Code	Object Name
Salaries and Benefits	Obj110-140	Salary
Salaries and Benefits	Obj211-290	Benefits
Purchased Services	Obj311-352	Purchased Professional and Technical Services
Purchased Services	Obj411-499	Purchased Property and Utility Services
Purchased Services	Obj510-593	Other Purchased Services
General Supplies	Obj611-689	General Supplies
Property	Obj710-748	Property
Other	Obj810-899	Other
Other	Obj910	Transfers
Other		Indirect Costs

Contact Information:

- Questions or concerns with the dashboard or the data included in the dashboard can be sent to [schoolefficiency@doe.in.gov](mailto:schoolefficiency@doe.in.gov).