

Period of funds updated to 9/30/2024

Topic	ESSER Funds (CARES Act)	ESER II Funds (CRSSA Act)	ESSER III Funds (ARP ACT)	State Funds (FY21 or FY22)
<b>Authorizing Legislation</b>	Section 18003 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted March 27, 2020.	Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 enacted December 27, 2020.	Section 2001 of the American Rescue Plan (ARP) Act of 2021 enacted early March 2021.	ESSB 6168 State Supplemental Operating Budget - enacted April 3, 2020.
<b>Period of Funds Availability</b>	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation by State educational agencies (SEAs) and subrecipients through <b><u>September 30, 2022.</u></b>	Same as ESSER I Funds (CARES Act): May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation by SEAs and subrecipients through <b><u>September 30, 2023.</u></b>	Same as ESSER I and II Funds: May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation by SEAs and subrecipients through <b><u>September 30, 2024.</u></b>	Funds in the 2021 supplemental budget are paid to districts, primarily through formula basis until June 30, 2021.  Funds for operations from July 1, 2021 through July 30, 2022 will be provided in the upcoming biennial budget.
<b>Total Grant Award</b>	\$216,892,447	\$824,852,290	\$1,852,501,000	n/a
<b>Amount Available to LEAs (90%)</b>	\$195,203,202	\$742,367,061	\$1,667,251,000	n/a
<b>Required LEA Spending</b>	None	None	at least 20% or \$333,450,000 must be spent on learning loss activities	Fund are subject to categorical program limitations, carryover recovery calculations, and/or maintenance of effort.
<b>OSPI Directed Portion (10%)</b>	\$21,689,245	\$82,485,229	\$185,250,000	n/a
<b>Private School Equitable Services</b>	An LEA that receives ESSER funds under the CARES Act must provide equitable services to non-public schools .	Equitable services requirement not applicable, since non-public schools receive a separate federal allocation.	Equitable services requirement not applicable, since non-public schools receive a separate federal allocation.	n/a
<b>Allocation Methodology</b>	Title I Formula - districts must have received Title I funding in the <b><u>2019-20</u></b> school year to be eligible for a portion of the 90% amount listed above.	Title I Formula - districts must have received Title I funding in the <b><u>2020-21</u></b> school year to be eligible for a portion of the 90% amount listed above.	Title I Formula - districts must have received Title I funding in the <b><u>2020-21</u></b> school year to be eligible for a portion of the 90% amount listed above.	Primarily the prototypical school funding formula as defined in RCW 28A.150.260 and ESSB 6168.  Specific grant opportunities are also an option for the legislature.
<b>Method of Payment</b>	Reimbursement through I-Grants of allowable expenditures per federal law.	Reimbursement through I-Grants of allowable expenditures per federal law.	Reimbursement through I-Grants of allowable expenditures per federal law.	Paid via formula primarily for allocation purposes only.
<b>Tracking of Funds</b>	ESSER funds must be tracked separately from ESSER II or III Funds. Accounting guidance is provided in the School District Accounting Manual.	ESSER II funds must be tracked separately from ESSER I or III Funds. Accounting guidance is provided in the School District Accounting Manual.	ESSER III funds must be tracked separately from ESSER I or II Funds. Accounting guidance is provided in the School District Accounting Manual.	Districts must follow accounting guidance prescribed in the School District Accounting Manual.
<b>Revenue Code for Accounting Purposes</b>	<b>6176</b>	<b>6112</b>	<b>6113</b>	<b>Various as defined in School District Accounting Manual.</b>