

MEMORANDUM

March 8, 2021

Subject: Estimated FY2021 Grants to States and Institutions of Higher Education Under the Education Stabilization Fund Based on the Senate-Passed Substitute to H.R. 1319

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This memorandum was prepared to enable distribution to more than one congressional office.

This memorandum has been prepared in response to congressional interest in additional FY2021 appropriations that would be provided to states and institutions of higher education (IHEs) under the Elementary and Secondary School Emergency Relief (ESSER) Fund, the Emergency Assistance to Non-Public Schools (EANS) program, and the Higher Education Emergency Relief Fund (HEERF) based on provisions included in the Senate amendment to the American Rescue Plan (ARP) Act of 2021 (H.R. 1319), passed by the Senate on March 6, 2021, and prepared pursuant to the reconciliation directives included in S.Con.Res. 5 (hereinafter referred to as the Senate substitute).¹ The ESSER Fund and HEERF were initially authorized under the Education Stabilization Fund (ESF) by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136)² and reauthorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Division M of the Consolidated Appropriations Act, 2021 (P.L. 116-260).

The EANS program was initially authorized as a reservation of funds under the ESF Governor's Emergency Education Relief (GEER) Fund authorized by the CRRSAA. The Senate substitute would not provide additional funding for the GEER Fund but would provide support for the EANS program. The Senate substitute also would provide appropriations for the outlying areas as was done under the ESF under the CARES Act and the CRRSAA, but these appropriations would not be provided under the provisions of the ESF.³ The Bureau of Indian Education (BIE), which received appropriations under the

¹ The language for the Senate substitute analyzed in this memorandum was provided to CRS by multiple congressional committees. The document was labeled "HEN21475" and dated March 8, 2021. The text of the final bill has not yet been made publicly available. For more information about S.Con.Res. 5, see CRS Report R46675, *S.Con.Res. 5: The Budget Resolution for FY2021*.

² For more information about the ESF under the CARES Act, as enacted, see CRS Report R46378, *CARES Act Education Stabilization Fund: Background and Analysis*.

³ The outlying areas would receive an appropriation of \$850,000,000 under Title II—Committee on Health, Education, Labor, and Pensions of the Senate substitute. Under the CARES Act and the CRRSA, the outlying areas received 0.5% of the total appropriation for the ESF.

ESF under CARES Act and the CRRSAA, would receive a separate appropriation under the Senate substitute.⁴

This memorandum begins with an overview of appropriations for the ESSER Fund, EANS, and HEERF, (hereinafter collectively referenced as ESF programs). It then provides estimated grants under the ESF programs based on the provisions included in the Senate substitute. In addition to the aforementioned appropriations, the Senate substitute would provide appropriations for the U.S. Department of Education (ED). A summary of this funding is provided at the end of the memorandum.

Education Stabilization Fund

Under the Senate substitute, additional funds would be provided for ESF programs previously authorized by the CARES Act and CRRSAA. The funds would remain available through September 30, 2023.⁵ The Senate substitute provides specific levels of funding for the ESSER Fund, EANS, and HEERF. These amounts are detailed in **Table 1**.

For the purposes of the ESSER Fund, state is defined to include the 50 states, the District of Columbia, and Puerto Rico. Assuming the same provisions of the EANS program included in the CRRSAA continue to apply, state is also defined to include the 50 states, the District of Columbia, and Puerto Rico for the purposes of the EANS program.

For purposes of the HEERF, the applicable states include 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. Some IHEs may receive funds from the separate appropriations for the outlying areas in addition to funds they may receive under HEERF.

Table 1. Appropriations for Programs Included in the Education Stabilization Fund As Would Be Provided by the Senate Substitute to H.R. 1319

(Dollars in thousands)

Program	Appropriation
Elementary and Secondary School Emergency Relief Fund	\$122,774,800
<i>Reservation of funds by the Secretary of Education for homeless children and youth</i>	<i>\$800,000</i>
Emergency Assistance to Non-Public Schools	\$2,750,000
Higher Education Emergency Relief Fund	\$39,584,570
Total appropriation	\$165,109,370

Source: Congressional Research Service (CRS) analysis of provisions in the Senate amendment to H.R. 1319 passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5.

Note: All of the appropriations would be provided under Title II—Committee on Health, Education, Labor, and Pensions.

⁴ The BIE would receive an appropriation of \$850,000,000 under Title XI—Committee on Indian Affairs of the Senate substitute. The BIE received an appropriation of \$69,000,000 under Title VII Department of the Interior, Indian Affairs under the CARES Act. Under the CARES Act and the CRRSA, the BIE received 0.5% of the total appropriation for the ESF.

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 and expenditure for one additional fiscal year (e.g., through September 30, 2024, in this case).

Elementary and Secondary School Emergency Relief Fund

From the total appropriated for the ESSER Fund, the Secretary of Education (hereinafter referred to as the Secretary) would be required to reserve \$800 million to identify homeless children and youth and provide homeless children and youth with wrap-around services and assistance needed to attend school and fully participate in school activities. After making this reservation of funds, the remaining \$121,974,800,000 would be used to award ESSER Fund grants to state educational agencies (SEAs) based on their relative shares of grants awarded under Title I-A of the Elementary and Secondary Education Act (ESEA), as amended, for the most recent fiscal year (FY2020). The ESEA requires that Title I-A grant amounts used to determine other formula grants to states be calculated with no hold harmless provisions applied.⁶ Thus, CRS calculated estimated ESSER Fund state grants for purposes of this memorandum using FY2020 Title I-A grants with no hold harmless provisions applied.

Under the Senate substitute, each SEA would be required to use at least 90% of the funds awarded to make subgrants to LEAs in proportion to each LEA's share of actual Title I-A grants made to all LEAs in the state during the most recent fiscal year (FY2020). LEAs would be required to use at least 20% of the funds they receive to address learning loss.

Each SEA also would be required to reserve funds at the state level for several purposes. SEAs would be required to reserve at least 5% of the total grant award for activities to address learning loss. SEAs also would be required to reserve at least 1% of the total grant award for evidence-based summer enrichment program and at least 1% for "evidence-based comprehensive" afterschool programs. Each SEA would be 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 memorandum, 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. These SEA grant reservation requirements and the allocation of funds to LEAs are summarized in **Table 2**.

Table 2. Summary of State Educational Agency (SEA) Grant Reservation Requirements Proposed Under the Elementary and Secondary School Emergency Relief (ESSER) Fund Included in the Senate Substitute to H.R. 1319

SEA Reservations and Allocations	Percent to Be Reserved or Allocated by the SEA of Total SEA Grant Award
Reservation of funds for activities to address learning loss	At least 5.0%
Reservation of funds for summer enrichment activities	At least 1.0%
Reservation of funds for afterschool programs	At least 1.0%
Reservation of funds for other state activities	At most 2.5%
Reservation of funds for administration	At most 0.5%
Allocation of funds for grants to local educational agencies (LEAs)	At least 90.0%
Total	100.0%

⁶ The requirement to determine state grants with no hold harmless provisions applied for programs administered by the Secretary 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*. State grant amounts with no hold harmless provisions applied were provided to CRS by the U.S. Department of Education (ED) on October 15, 2020.

Source: Prepared by CRS based on CRS analysis of the Senate amendment to H.R. 1319 passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5.

Notes: LEAs would be required to reserve at least 20.0% of the funds received to address learning loss.

Table 3 presents estimated FY2021 state grant amounts under the ESSER Fund at the appropriations level of \$121,974,800,000 specified in the Senate substitute. The table includes estimated state grants, estimated reservations of funds at the state level, the estimated minimum amount of funding in aggregate that LEAs in the state would receive, and the estimated minimum amount of funding in aggregate that LEAs in each state would be required to reserve to address learning loss.

The estimated FY2021 state grant amounts included in **Table 3** are provided solely to assist in gauging the relative impact of allocation formulas and funding levels in the legislative process. They are not intended to predict specific amounts states or LEAs would receive.

Table 3. Estimated FY2021 State Grants Under the ESSER Fund Included in the Senate Substitute to H.R. 1319

(Dollars in Thousands)

A	B	C	D	E	F	G	H	I	J
State/Entity	Estimated State Grant	State Share of Available Funds	State Educational Agency (SEA) Reservation of Funds					Allocation of Funds to Local Educational Agencies (LEAs) and LEA Reservation of Funds	
			Estimated Minimum Reservation to Address Learning Loss (5% of Col. B)	Estimated Minimum Reservation for Summer Enrichment (1% of Col. B)	Estimated Minimum Reservation for Afterschool Programs (1% of Col. B)	Estimated Maximum Reservation for Other State Activities (2.5% of Col. B) ^a	Estimated Maximum Reservation for State Administration (0.5% of Col. B) ^a	Estimated Minimum Funding for LEAs (90% of Col. B)	Estimated Minimum Reservation of LEA Funds to Address Learning Loss (20% of Col. I)
Alabama	\$2,020,070	1.66%	\$101,004	\$20,201	\$20,201	\$50,502	\$10,100	\$1,818,063	\$363,613
Alaska	\$358,707	0.29%	\$17,935	\$3,587	\$3,587	\$8,968	\$1,794	\$322,836	\$64,567
Arizona	\$2,582,099	2.12%	\$129,105	\$25,821	\$25,821	\$64,552	\$12,910	\$2,323,889	\$464,778
Arkansas	\$1,253,228	1.03%	\$62,661	\$12,532	\$12,532	\$31,331	\$6,266	\$1,127,905	\$225,581
California	\$15,068,885	12.35%	\$753,444	\$150,689	\$150,689	\$376,722	\$75,344	\$13,561,996	\$2,712,399
Colorado	\$1,166,329	0.96%	\$58,316	\$11,663	\$11,663	\$29,158	\$5,832	\$1,049,696	\$209,939
Connecticut	\$1,105,920	0.91%	\$55,296	\$11,059	\$11,059	\$27,648	\$5,530	\$995,328	\$199,066
Delaware	\$410,734	0.34%	\$20,537	\$4,107	\$4,107	\$10,268	\$2,054	\$369,661	\$73,932
District of Columbia	\$386,317	0.32%	\$19,316	\$3,863	\$3,863	\$9,658	\$1,932	\$347,685	\$69,537
Florida	\$7,038,246	5.77%	\$351,912	\$70,382	\$70,382	\$175,956	\$35,191	\$6,334,422	\$1,266,884
Georgia	\$4,249,371	3.48%	\$212,469	\$42,494	\$42,494	\$106,234	\$21,247	\$3,824,434	\$764,887
Hawaii	\$412,329	0.34%	\$20,616	\$4,123	\$4,123	\$10,308	\$2,062	\$371,096	\$74,219
Idaho	\$439,942	0.36%	\$21,997	\$4,399	\$4,399	\$10,999	\$2,200	\$395,948	\$79,190
Illinois	\$5,054,988	4.14%	\$252,749	\$50,550	\$50,550	\$126,375	\$25,275	\$4,549,489	\$909,898
Indiana	\$1,994,734	1.64%	\$99,737	\$19,947	\$19,947	\$49,868	\$9,974	\$1,795,261	\$359,052

A	B	C	D	E	F	G	H	I	J
State/Entity	Estimated State Grant	State Share of Available Funds	State Educational Agency (SEA) Reservation of Funds					Allocation of Funds to Local Educational Agencies (LEAs) and LEA Reservation of Funds	
			Estimated Minimum Reservation to Address Learning Loss (5% of Col. B)	Estimated Minimum Reservation for Summer Enrichment (1% of Col. B)	Estimated Minimum Reservation for Afterschool Programs (1% of Col. B)	Estimated Maximum Reservation for Other State Activities (2.5% of Col. B) ^a	Estimated Maximum Reservation for State Administration (0.5% of Col. B) ^a	Estimated Minimum Funding for LEAs (90% of Col. B)	Estimated Minimum Reservation of LEA Funds to Address Learning Loss (20% of Col. I)
Iowa	\$774,516	0.63%	\$38,726	\$7,745	\$7,745	\$19,363	\$3,873	\$697,065	\$139,413
Kansas	\$830,585	0.68%	\$41,529	\$8,306	\$8,306	\$20,765	\$4,153	\$747,527	\$149,505
Kentucky	\$2,084,773	1.71%	\$104,239	\$20,848	\$20,848	\$52,119	\$10,424	\$1,876,296	\$375,259
Louisiana	\$2,605,463	2.14%	\$130,273	\$26,055	\$26,055	\$65,137	\$13,027	\$2,344,917	\$468,983
Maine	\$411,303	0.34%	\$20,565	\$4,113	\$4,113	\$10,283	\$2,057	\$370,173	\$74,035
Maryland	\$1,951,137	1.60%	\$97,557	\$19,511	\$19,511	\$48,778	\$9,756	\$1,756,023	\$351,205
Massachusetts	\$1,830,128	1.50%	\$91,506	\$18,301	\$18,301	\$45,753	\$9,151	\$1,647,115	\$329,423
Michigan	\$3,719,833	3.05%	\$185,992	\$37,198	\$37,198	\$92,996	\$18,599	\$3,347,850	\$669,570
Minnesota	\$1,320,646	1.08%	\$66,032	\$13,206	\$13,206	\$33,016	\$6,603	\$1,188,581	\$237,716
Mississippi	\$1,627,198	1.33%	\$81,360	\$16,272	\$16,272	\$40,680	\$8,136	\$1,464,478	\$292,896
Missouri	\$1,956,529	1.60%	\$97,826	\$19,565	\$19,565	\$48,913	\$9,783	\$1,760,876	\$352,175
Montana	\$382,019	0.31%	\$19,101	\$3,820	\$3,820	\$9,550	\$1,910	\$343,817	\$68,763
Nebraska	\$545,909	0.45%	\$27,295	\$5,459	\$5,459	\$13,648	\$2,730	\$491,318	\$98,264
Nevada	\$1,071,998	0.88%	\$53,600	\$10,720	\$10,720	\$26,800	\$5,360	\$964,799	\$192,960
New Hampshire	\$350,502	0.29%	\$17,525	\$3,505	\$3,505	\$8,763	\$1,753	\$315,451	\$63,090
New Jersey	\$2,764,588	2.27%	\$138,229	\$27,646	\$27,646	\$69,115	\$13,823	\$2,488,129	\$497,626
New Mexico	\$979,056	0.80%	\$48,953	\$9,791	\$9,791	\$24,476	\$4,895	\$881,151	\$176,230

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State/Entity	Estimated State Grant	State Share of Available Funds	State Educational Agency (SEA) Reservation of Funds					Allocation of Funds to Local Educational Agencies (LEAs) and LEA Reservation of Funds	
			Estimated Minimum Reservation to Address Learning Loss (5% of Col. B)	Estimated Minimum Reservation for Summer Enrichment (1% of Col. B)	Estimated Minimum Reservation for Afterschool Programs (1% of Col. B)	Estimated Maximum Reservation for Other State Activities (2.5% of Col. B) ^a	Estimated Maximum Reservation for State Administration (0.5% of Col. B) ^a	Estimated Minimum Funding for LEAs (90% of Col. B)	Estimated Minimum Reservation of LEA Funds to Address Learning Loss (20% of Col. I)
New York	\$8,988,781	7.37%	\$449,439	\$89,888	\$89,888	\$224,720	\$44,944	\$8,089,903	\$1,617,981
North Carolina	\$3,599,192	2.95%	\$179,960	\$35,992	\$35,992	\$89,980	\$17,996	\$3,239,273	\$647,855
North Dakota	\$305,267	0.25%	\$15,263	\$3,053	\$3,053	\$7,632	\$1,526	\$274,740	\$54,948
Ohio	\$4,472,067	3.67%	\$223,603	\$44,721	\$44,721	\$111,802	\$22,360	\$4,024,860	\$804,972
Oklahoma	\$1,493,583	1.22%	\$74,679	\$14,936	\$14,936	\$37,340	\$7,468	\$1,344,224	\$268,845
Oregon	\$1,121,029	0.92%	\$56,051	\$11,210	\$11,210	\$28,026	\$5,605	\$1,008,926	\$201,785
Pennsylvania	\$4,996,953	4.10%	\$249,848	\$49,970	\$49,970	\$124,924	\$24,985	\$4,497,258	\$899,452
Puerto Rico	\$2,965,939	2.43%	\$148,297	\$29,659	\$29,659	\$74,148	\$14,830	\$2,669,345	\$533,869
Rhode Island	\$415,016	0.34%	\$20,751	\$4,150	\$4,150	\$10,375	\$2,075	\$373,514	\$74,703
South Carolina	\$2,112,051	1.73%	\$105,603	\$21,121	\$21,121	\$52,801	\$10,560	\$1,900,846	\$380,169
South Dakota	\$382,019	0.31%	\$19,101	\$3,820	\$3,820	\$9,550	\$1,910	\$343,817	\$68,763
Tennessee	\$2,487,638	2.04%	\$124,382	\$24,876	\$24,876	\$62,191	\$12,438	\$2,238,874	\$447,775
Texas	\$12,418,589	10.18%	\$620,929	\$124,186	\$124,186	\$310,465	\$62,093	\$11,176,730	\$2,235,346
Utah	\$615,526	0.50%	\$30,776	\$6,155	\$6,155	\$15,388	\$3,078	\$553,973	\$110,795
Vermont	\$285,164	0.23%	\$14,258	\$2,852	\$2,852	\$7,129	\$1,426	\$256,648	\$51,330
Virginia	\$2,109,491	1.73%	\$105,475	\$21,095	\$21,095	\$52,737	\$10,547	\$1,898,542	\$379,708
Washington	\$1,852,501	1.52%	\$92,625	\$18,525	\$18,525	\$46,313	\$9,263	\$1,667,251	\$333,450

A	B	C	D	E	F	G	H	I	J
State/Entity	Estimated State Grant	State Share of Available Funds	State Educational Agency (SEA) Reservation of Funds					Allocation of Funds to Local Educational Agencies (LEAs) and LEA Reservation of Funds	
			Estimated Minimum Reservation to Address Learning Loss (5% of Col. B)	Estimated Minimum Reservation for Summer Enrichment (1% of Col. B)	Estimated Minimum Reservation for Afterschool Programs (1% of Col. B)	Estimated Maximum Reservation for Other State Activities (2.5% of Col. B) ^a	Estimated Maximum Reservation for State Administration (0.5% of Col. B) ^a	Estimated Minimum Funding for LEAs (90% of Col. B)	Estimated Minimum Reservation of LEA Funds to Address Learning Loss (20% of Col. I)
West Virginia	\$761,418	0.62%	\$38,071	\$7,614	\$7,614	\$19,035	\$3,807	\$685,276	\$137,055
Wisconsin	\$1,540,785	1.26%	\$77,039	\$15,408	\$15,408	\$38,520	\$7,704	\$1,386,706	\$277,341
Wyoming	\$303,709	0.25%	\$15,185	\$3,037	\$3,037	\$7,593	\$1,519	\$273,338	\$54,668
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: Prepared by CRS based on unpublished data provided by the U.S. Department of Education, Budget Service and CRS analysis of the Senate amendment to H.R. 1319 passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. The table does not include \$800 million that would be reserved by the Secretary of Education from the ESSER Fund for identifying and assisting homeless children and youth.

Notice: These are estimated grants only. These estimates are provided solely to assist in comparisons of the relative impact of alternative formulas and funding levels in the legislative process. They are not intended to predict specific amounts states would receive. In addition to other limitations, data needed to calculate final grants may not yet be available.

Emergency Assistance to Non-Public Schools

The Senate substitute would provide \$2.75 billion for the EANS program, which was initially authorized as a reservation of funds under the GEER Fund included in the CRRSAA. Based on the requirements of the EANS program included in the CRRSAA, funds provided under the Senate substitute would be allocated to states based on their proportional shares of children ages 5-17 from families with incomes at or below 185% of poverty. The funds would then be used by the SEA to provide services or assistance to non-public schools that “enroll a significant percentage of low-income students and are most impacted” by the Coronavirus Disease 2019 (COVID-19) pandemic. Under the CRRSAA, the services or assistance that could be provided to address educational disruptions resulting from the COVID-19 pandemic included, for example, personal protection equipment, educational technology, and reimbursement for the expense of certain services or assistance that the non-public school incurred after the date of the national emergency declaration related to the coronavirus. The use of funds for reimbursement purposes would be prohibited by the Senate substitute. **Table 4** provides estimated state grants under the EANS program, assuming funds would be allocated according to the aforementioned formula.

Table 4. Estimated FY2021 State Grants Under the Emergency Assistance to Non-Public Schools (EANS) Program Included in the Senate Substitute to H.R. 1319

(Dollars in thousands)

A	B	C
State	Estimated State Grant	State Share of Available Funds
Alabama	\$42,310	1.54%
Alaska	\$5,793	0.21%
Arizona	\$59,235	2.15%
Arkansas	\$24,807	0.90%
California	\$174,539	6.35%
Colorado	\$38,475	1.40%
Connecticut	\$15,271	0.56%
Delaware	\$2,301	0.08%
District of Columbia	\$2,371	0.09%
Florida	\$242,220	8.81%
Georgia	\$65,585	2.38%
Hawaii	\$11,490	0.42%
Idaho	\$25,910	0.94%
Illinois	\$79,993	2.91%
Indiana	\$67,679	2.46%
Iowa	\$21,341	0.78%
Kansas	\$20,668	0.75%
Kentucky	\$42,344	1.54%
Louisiana	\$49,073	1.78%

A	B	C
State	Estimated State Grant	State Share of Available Funds
Maine	\$5,552	0.20%
Maryland	\$49,036	1.78%
Massachusetts	\$27,368	1.00%
Michigan	\$93,023	3.38%
Minnesota	\$37,734	1.37%
Mississippi	\$32,093	1.17%
Missouri	\$60,451	2.20%
Montana	\$7,046	0.26%
Nebraska	\$19,861	0.72%
Nevada	\$14,885	0.54%
New Hampshire	\$6,637	0.24%
New Jersey	\$73,135	2.66%
New Mexico	\$19,556	0.71%
New York	\$257,602	9.37%
North Carolina	\$82,556	3.00%
North Dakota	\$3,675	0.13%
Ohio	\$153,951	5.60%
Oklahoma	\$41,055	1.49%
Oregon	\$25,161	0.91%
Pennsylvania	\$144,436	5.25%
Puerto Rico	\$104,249	3.79%
Rhode Island	\$5,120	0.19%
South Carolina	\$41,751	1.52%
South Dakota	\$5,693	0.21%
Tennessee	\$80,427	2.92%
Texas	\$155,697	5.66%
Utah	\$36,035	1.31%
Vermont	\$2,628	0.10%
Virginia	\$44,385	1.61%
Washington	\$43,708	1.59%
West Virginia	\$11,308	0.41%
Wisconsin	\$67,063	2.44%
Wyoming	\$5,718	0.21%
Total	\$2,750,000	100.00%

Source: Table prepared by CRS based on estimates of private school enrollment for children ages 5-17 from the U.S. Census Bureau 2015-2019 American Community Survey (ACS) Public Use Micro Data Sample (PUMS) and CRS analysis of the Senate amendment to H.R. 1319 as passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5.

Notes: Details may not add up to totals due to rounding. Percentages were calculated based on unrounded numbers. The Senate substitute states that the funds should be provided to governors under the EANS program, which was initially authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Division M of the Consolidated Appropriations Act, 2021 (P.L. 116-260). Based on the CRRSAA provisions, funds would be allocated to states based on their proportional share of children ages 5-17 from families with incomes at or below 185% of poverty. For the purposes of the ACS, schools are considered private if supported and controlled primarily by religious organizations or other private groups. Home schooled students are considered private school students. Home school applies to parentally guided education outside of a public or private school for grades 1–12. In addition, children ages 5-17 who are enrolled in college or graduate school were removed from the state enrollment counts. The ACS does not use the term “non-public schools.”

Higher Education Emergency Relief Fund

Funds appropriated under the HEERF would be divided among four programs:

- direct grants to institutions of higher education (IHEs): public and private nonprofit IHEs and postsecondary vocational institutions;
- direct grants to IHEs: proprietary IHEs;
- programs for minority serving institutions (MSIs); and
- the Fund for the Improvement of Postsecondary Education (FIPSE).

Funds available for the HEERF under the Senate substitute would be allocated through the four programs listed above as follows:

- 91% as direct grants to public and private nonprofit IHEs and postsecondary vocational institutions;
- 1% as direct grants to proprietary IHEs;
- 7.5% through MSI programs authorized under Title III-A, Title III-B, Title V-A, and Title VII-A-4 of the Higher Education Act (HEA);⁷ and
- 0.5% through the Fund for the Improvement of Postsecondary Education (FIPSE) authorized under HEA Title VII-B.

This allocation of funds mostly follows the allocation of HEERF funds under the CRRSAA, with the following two exceptions:

- The reservation of funds for direct grants to public and private nonprofit IHEs and postsecondary vocational institutions would be increased from 89% to 91%; and
- The reservation of funds for direct grants to proprietary IHEs would be decreased from 3% to 1%.

Table 5 details the amount of FY2021 funding that would be reserved for the HEERF direct grant programs, MSI programs, and FIPSE at the appropriations level of \$39,584,570,000.

⁷ For more information on Programs for Minority Serving Institutions, see CRS Report R43237, *Programs for Minority-Serving Institutions Under the Higher Education Act*.

Table 5. Required Reservations of Funds Under the Higher Education Emergency Relief Fund (HEERF) Included in the Senate Substitute to H.R. 1319

(Dollars in thousands)

Program	Funding
Direct Grants to Institutions of Higher Education: public and private nonprofit IHEs and postsecondary vocational institutions	\$36,021,959
Direct Grants to Institutions of Higher Education: proprietary IHEs	\$395,846
Subtotal for Direct Grants to Institutions of Higher Education	\$36,417,804
Programs for Minority Serving Institutions	\$2,968,843
Fund for the Improvement of Postsecondary Education	\$197,923
Total Funding	\$39,584,570

Source: Congressional Research Service (CRS) analysis of the Senate amendment to H.R. 1319 as passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5.

Note: Details may not add to totals due to rounding.

Funds available for the two direct grant programs would be allocated based on the following formula factors as was the case under CRRSAA:

- 37.5% would be based on each IHE's share of 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 IHEs;
- 37.5% would be based on each IHE's 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;
- 11.5% would be based on each IHE's share of FTE enrollment of students who were not Pell Grant recipients and 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 IHEs;
- 11.5% would be based on each IHE's 12-month unduplicated headcount of students who were not Pell Grant recipients and 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.
- 1% would be based on each IHE's share of 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; and
- 1% would be based on each IHE's 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.

Under the Senate substitute, the HEERF MSI funds would be allocated to select MSI programs according to each program's proportional share of funds allocated under the Further Consolidated Appropriations

Act, 2020 (P.L. 116-94).⁸ Most of the grants within each MSI program would be allocated in general accordance with the direct grants formula. However, grants for the Historically Black Colleges and Universities (HBCUs) program and Master's Degree Programs at HBCUs would be allocated as follows: 70% in accordance with the Pell Grant recipient share, 20% in accordance with total student share, and 10% in accordance with an inverse adjusted endowment share. Under the Senate substitute, endowments of less than \$1.0 million, including \$0 endowments, would be adjusted to \$1.0 million before calculating the inverse endowment share. Further, funds for the Historically Black Graduate Institutions (HBGIs) program would 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 would be allocated to eligible IHEs in accordance with the HEA TCCU program formula. The allocation of funds for the MSI programs follows the allocation of HEERF MSI funds under the CRRSAA with the exception of the adjustment to the endowment share for endowments of less than \$1.0 million, as described above.

Under the Senate substitute, as was the case under CRRSAA, the Secretary would be required to competitively award FIPSE funds to IHEs with the greatest unmet needs related to the COVID-19 pandemic.

Lastly, under the Senate substitute, as was the case under CRRSAA, private IHEs that are subject to a 1.4% excise tax on net investment income for tax year 2019 are to have their total HEERF allocation reduced by 50%, unless waived by the Secretary.⁹ According to the Internal Revenue Service, this tax is estimated to affect 40 or fewer private institutions.¹⁰ Private nonprofit IHEs that are eligible work colleges are exempt from this provision.¹¹

Data Sources and Methodology

The Department of Education (ED) has published its IHE-level allocations and methodology for calculating and distributing allocations under the two CRRSAA HEERF direct grant programs.¹² As of March 4, 2021, ED has not made information available on the methodology, allocation, or distribution of funds to IHEs under all of the CRRSAA HEERF MSI programs. Funds under the FIPSE program would be awarded competitively. Thus, MSI funding and FIPSE funding is not disaggregated in the sector- and state-level estimates provided here.

Direct Grants to IHEs: In preparation for generating the estimates included in this memorandum, CRS attempted to replicate ED's methodology for making HEERF direct grant program allocations at the levels appropriated under CRRSAA. Following this approach, 97% of the state-level estimates CRS generated through the replication were within 5% of ED's allocations.¹³ ED notes in its methodology description that some of the data used when calculating IHE allocations were adjusted based on additional

⁸ In FY2020, the Minority Science and Engineering Improvement Program (MSEIP) authorized under HEA Title III-E received \$12.8 million in discretionary appropriations. The Consolidated Appropriations Act, 2021 does not authorize the Secretary to allocate funds to the MSEIP; thus, the program was not included in this analysis.

⁹ Section 4968 of the Internal Revenue Code of 1986.

¹⁰ See <https://www.irs.gov/newsroom/irs-issues-guidance-on-the-tax-on-the-net-investment-income-of-certain-private-colleges-and-universities>.

¹¹ 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 has operated a comprehensive work-learning service program for at least two years, that requires students to participate in a comprehensive work-learning-service program, and that provides students with the opportunity to contribute to their education and the welfare of the community as a whole.

¹² Department of Education, "CRRSAA: Higher Education Emergency Relief Fund (HEERF II)," <https://www2.ed.gov/about/offices/list/opec/crrsaa.html>, accessed February 9, 2021.

¹³ The ED allocations do not take into account the effects of the excise tax provision.

information provided by the Federal Student Aid (FSA) office regarding an IHE's change of ownership or affiliation. These factors could explain some of the difference between CRS's estimates and ED's allocations.

To prepare the estimates presented in this memorandum, the following data were merged to calculate IHE direct grant allocations:

- Enrollment data, including counts of students enrolled in distance education, from ED's Integrated Postsecondary Education Data System (IPEDS)¹⁴ for Award Year (AY) 2018-2019 and AY2017-2018;¹⁵
- Pell Grant recipient data from the FSA Title IV Program Volume Reports¹⁶ for AY 2018-2019;
- Institutional control (public, private nonprofit, proprietary) and the length of the longest program from the Postsecondary Education Participants System (PEPS) to classify IHEs by sector (e.g. public 2-year);¹⁷
- ED CRRSAA allocations to identify IHEs eligible to receive funding.

IPEDS and PEPS data are reported for each IHE at the 8-digit Office of Postsecondary Education Identification (OPEID) level. OPEID is the identification number used by ED to identify institutions that are eligible to participate in the aid programs authorized under HEA Title IV. The 8-digit OPEID includes a 6-digit OPEID of the eligible IHE as well as two additional digits in order to distinguish branch campuses, additional locations, and other entities that may be part of the eligible IHE. CRS aggregated the IPEDS and PEPS data to the 6-digit OPEID level in accordance with the CRRSAA methodology.

Programs for MSIs: CRS does not have the data necessary to calculate estimates of allocations to IHEs under all of the MSI programs. Thus, MSI funding is not disaggregated in the sector- and state-level estimates.

FIPSE: Since FIPSE funding is to be allocated according to the Secretary's discretion, FIPSE funding is not disaggregated in the sector- and state-level estimates.

Potential limitations: The state-level and sector-level estimates provided herein may differ from the actual receipt of funding for several reasons:

- The estimates exclude HEERF funds awarded under the MSI and FIPSE programs.

¹⁴ IPEDS is a series of surveys conducted annually by ED to gather institutional data on a variety of topics from those IHEs that participate in the HEA Title IV aid programs, including student outcomes, student demographics, and institutional finances. The IPEDS is available at <https://nces.ed.gov/ipeds/>.

¹⁵ ED's methodology for the CARES Act used Pell Grant recipient data from the FSA Title IV Program Volume Reports for AY 2018-2019 to adjust the AY 2017-2018 IPEDS enrollment data, which was the most recent data available following enactment of the CARES Act.

¹⁶ The Title IV Program Volume Reports provide recipient and volume data for each aid program authorized under Title IV of the HEA for each school participating in the Title IV programs. The Title IV Program Volume Reports are available at <https://studentaid.gov/data-center/student/title-iv>.

¹⁷ The Postsecondary Education Participants System is used by FSA to maintain records of IHEs, lenders, and guarantors participating in the Title IV programs. The PEPS data are available at <https://www2.ed.gov/offices/OSFAP/PEPS/dataextracts.html>. PEPS produces a weekly data extract of the most up-to-date school data. CRS used PEPS data from August 6, 2020, to identify IHE sector. For each IHE, PEPS reports control (public, private nonprofit, and proprietary) and the length of the longest program offered. CRS designated IHEs whose longest program offered is a non-degree program of one year or less as *less than two-year IHEs*. CRS designated IHEs whose longest program offered is a graduate or professional program or bachelor's degree or higher level degree program as *four-year IHEs*. All other IHEs were designated as *two-year IHEs*.

- Some IHEs that are eligible for allocations may choose not to apply or accept all or a portion of the funds.¹⁸
- As discussed earlier, the CRS methodology for estimating allocations replicated ED's HEERF direct grant allocations within 5% for 97% of the state-level estimates.
- The estimates are limited to IHEs that are included in ED's CRRSAA allocations.
- ED may choose to modify their methodology or data that were used for CRRSAA.

Aggregated HEERF Allocations

Table 6 and **Table 7** present aggregations of estimated FY2021 IHE allocations at the institutional sector-level (e.g., public, 4-year) and the state-level, respectively, for the \$36,417,804,400 proposed under the Senate substitute for the two HEERF direct grants programs. The MSI and FIPSE program funding is not disaggregated at the sector or state level because CRS does not have the necessary data to estimate the allocations.

The FY2021 estimates in **Table 6** and **Table 7** are provided solely to assist in gauging the relative impact of allocation formulas and funding levels. They are not intended to predict specific amounts that institutions in each sector or state would receive. Potential limitations of these estimates are discussed above.

Table 6. Estimated FY2021 HEERF Allocations to IHEs Aggregated at the Sector Level Based on the Senate Substitute to H.R. 1319

(Dollars in Thousands)

Sector	Estimated Sector Amount	Percentage Share of Total Funds Available for Sector
Public, 4-year	\$18,608,901	47.01%
Public, 2-year	\$10,107,667	25.53%
Public, less than 2-year	\$132,684	0.34%
Private nonprofit, 4-year	\$7,015,869	17.72%
Private nonprofit, 2-year	\$123,376	0.31%
Private nonprofit, less than 2-year	\$33,462	0.08%
Proprietary, 4-year	\$151,963	0.38%
Proprietary, 2-year	\$133,418	0.34%
Proprietary, less than 2-year	\$110,465	0.28%
Subtotal	\$36,417,804	92.00%
MSI and FIPSE Funding	\$3,166,766	8.00%
Total	\$39,584,570	100.00%

Source: Prepared by CRS based on CRS analysis of the Senate amendment to H.R. 1319 as passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5; the CRRSAA direct grant allocations and methodology published by the U.S. Department of Education (ED) at <https://www2.ed.gov/about/offices/list/opec/crrsaa.html>; the Integrated Postsecondary Education Data System (IPEDS); and the Federal Student Aid Pell Grant Program Volume Reports.

¹⁸ ED has extended the HEERF application deadline.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. IHE = institution of higher education.

Notice: These are estimated grants only. These estimates are provided solely to assist in comparisons of the relative impact of alternative formulas and funding levels in the legislative process. They are not intended to predict specific amounts IHEs would receive. In addition to other limitations, data needed to calculate final grants may not yet be available.

Table 7. Estimated FY2021 HEERF Allocations to IHEs Aggregated at the State Level Based on the Senate Substitute to H.R. 1319

(Dollars in Thousands)

State/Entity	Estimated Amounts Aggregated at the State Level	Percentage Share of Total Funds Available for States
Alabama	\$591,432	1.49%
Alaska	\$33,793	0.09%
Arizona	\$683,382	1.73%
Arkansas	\$362,858	0.92%
California	\$5,047,356	12.75%
Colorado	\$495,924	1.25%
Connecticut	\$371,413	0.94%
Delaware	\$100,423	0.25%
District of Columbia	\$113,104	0.29%
Florida	\$2,235,058	5.65%
Georgia	\$1,209,358	3.06%
Hawaii	\$100,086	0.25%
Idaho	\$203,352	0.51%
Illinois	\$1,262,499	3.19%
Indiana	\$706,970	1.79%
Iowa	\$365,487	0.92%
Kansas	\$325,343	0.82%
Kentucky	\$454,250	1.15%
Louisiana	\$545,330	1.38%
Maine	\$123,222	0.31%
Maryland	\$549,452	1.39%
Massachusetts	\$825,467	2.09%
Michigan	\$1,042,158	2.63%
Minnesota	\$552,250	1.40%
Mississippi	\$429,747	1.09%
Missouri	\$631,783	1.60%
Montana	\$94,404	0.24%
Nebraska	\$211,813	0.54%

State/Entity	Estimated Amounts Aggregated at the State Level	Percentage Share of Total Funds Available for States
Nevada	\$204,053	0.52%
New Hampshire	\$161,840	0.41%
New Jersey	\$895,648	2.26%
New Mexico	\$214,104	0.54%
New York	\$2,612,407	6.60%
North Carolina	\$1,138,782	2.88%
North Dakota	\$72,947	0.18%
Ohio	\$1,140,820	2.88%
Oklahoma	\$429,948	1.09%
Oregon	\$401,412	1.01%
Pennsylvania	\$1,321,467	3.34%
Puerto Rico	\$747,805	1.89%
Rhode Island	\$180,152	0.46%
South Carolina	\$523,139	1.32%
South Dakota	\$84,236	0.21%
Tennessee	\$702,657	1.78%
Texas	\$3,002,057	7.58%
Utah	\$500,014	1.26%
Vermont	\$65,132	0.16%
Virginia	\$845,854	2.14%
Washington	\$655,429	1.66%
West Virginia	\$191,792	0.48%
Wisconsin	\$560,172	1.42%
Wyoming	\$44,422	0.11%
American Samoa	\$4,685	0.01%
Federated States of Micronesia	\$11,685	0.03%
Guam	\$18,233	0.05%
Marshall Islands	\$5,650	0.01%
Northern Mariana Islands	\$5,776	0.01%
Palau	\$2,260	0.01%
U.S. Virgin Islands	\$5,513	0.01%
Subtotal	\$36,417,804	92.00%
MSI and FIPSE Funding	\$3,166,766	8.00%
Total	\$39,584,570	100.00%

Source: Prepared by CRS based on CRS analysis of the Senate amendment to H.R. 1319 as passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5; the CRRSAA direct grant allocations and methodology published by the U.S. Department of Education (ED) at <https://www2.ed.gov/about/offices/list/ope/crrsaa.html>; the Integrated Postsecondary Education Data System (IPEDS); and the Federal Student Aid Pell Grant Program Volume Reports.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. IHE = institution of higher education.

Notice: These are estimated grants only. These estimates are provided solely to assist in comparisons of the relative impact of alternative formulas and funding levels in the legislative process. They are not intended to predict specific amounts states would receive. In addition to other limitations, data needed to calculate final grants may not yet be available.

a. The amount represents the MSI and FIPSE program allocations which cannot be determined.

Summary of Estimated FY2021 State Grants Under the ESSER Fund, EANS, and HEERF Based on the Senate Substitute to H.R. 1319

Table 8 presents compiled estimated FY2021 state grants for the ESSER Fund, EANS, and the amounts provided to IHEs in each state under the HEERF to provide a summary of state-level estimates for the majority of the funds that would be provided through the Senate substitute. The estimated state grant amounts included in **Table 8** are provided solely to assist in gauging the relative impact of allocation formulas and funding levels in the legislative process. They are not intended to predict specific amounts states would receive.

Table 8. Estimated FY2021 State Grants Under the ESSER Fund, EANS, and HEERF IHE Grants Aggregated at the State Level Included in the Senate Substitute to H.R. 1319

(Dollars in Thousands)

A	B	C	D	E	F
State/Entity	ESSER Fund: Estimated State Grant Amount	EANS: Estimated State Grant Amount	HEERF: Estimated Allocations to IHEs	Total Estimated ESF Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)	Percentage Share of ESF Available
Alabama	\$2,020,070	\$42,310	\$591,432	\$2,653,812	1.62%
Alaska	\$358,707	\$5,793	\$33,793	\$398,293	0.24%
Arizona	\$2,582,099	\$59,235	\$683,382	\$3,324,716	2.02%
Arkansas	\$1,253,228	\$24,807	\$362,858	\$1,640,893	1.00%
California	\$15,068,885	\$174,539	\$5,047,356	\$20,290,779	12.35%
Colorado	\$1,166,329	\$38,475	\$495,924	\$1,700,728	1.04%
Connecticut	\$1,105,920	\$15,271	\$371,413	\$1,492,604	0.91%
Delaware	\$410,734	\$2,301	\$100,423	\$513,458	0.31%
District of Columbia	\$386,317	\$2,371	\$113,104	\$501,792	0.31%
Florida	\$7,038,246	\$242,220	\$2,235,058	\$9,515,524	5.79%
Georgia	\$4,249,371	\$65,585	\$1,209,358	\$5,524,314	3.36%
Hawaii	\$412,329	\$11,490	\$100,086	\$523,906	0.32%

A	B	C	D	E	F
State/Entity	ESSER Fund: Estimated State Grant Amount	EANS: Estimated State Grant Amount	HEERF: Estimated Allocations to IHEs	Total Estimated ESF Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)	Percentage Share of ESF Available
Idaho	\$439,942	\$25,910	\$203,352	\$669,204	0.41%
Illinois	\$5,054,988	\$79,993	\$1,262,499	\$6,397,480	3.89%
Indiana	\$1,994,734	\$67,679	\$706,970	\$2,769,384	1.69%
Iowa	\$774,516	\$21,341	\$365,487	\$1,161,344	0.71%
Kansas	\$830,585	\$20,668	\$325,343	\$1,176,596	0.72%
Kentucky	\$2,084,773	\$42,344	\$454,250	\$2,581,368	1.57%
Louisiana	\$2,605,463	\$49,073	\$545,330	\$3,199,866	1.95%
Maine	\$411,303	\$5,552	\$123,222	\$540,077	0.33%
Maryland	\$1,951,137	\$49,036	\$549,452	\$2,549,625	1.55%
Massachusetts	\$1,830,128	\$27,368	\$825,467	\$2,682,963	1.63%
Michigan	\$3,719,833	\$93,023	\$1,042,158	\$4,855,013	2.95%
Minnesota	\$1,320,646	\$37,734	\$552,250	\$1,910,630	1.16%
Mississippi	\$1,627,198	\$32,093	\$429,747	\$2,089,038	1.27%
Missouri	\$1,956,529	\$60,451	\$631,783	\$2,648,764	1.61%
Montana	\$382,019	\$7,046	\$94,404	\$483,469	0.29%
Nebraska	\$545,909	\$19,861	\$211,813	\$777,582	0.47%
Nevada	\$1,071,998	\$14,885	\$204,053	\$1,290,936	0.79%
New Hampshire	\$350,502	\$6,637	\$161,840	\$518,978	0.32%
New Jersey	\$2,764,588	\$73,135	\$895,648	\$3,733,371	2.27%
New Mexico	\$979,056	\$19,556	\$214,104	\$1,212,717	0.74%
New York	\$8,988,781	\$257,602	\$2,612,407	\$11,858,790	7.22%
North Carolina	\$3,599,192	\$82,556	\$1,138,782	\$4,820,529	2.93%
North Dakota	\$305,267	\$3,675	\$72,947	\$381,888	0.23%
Ohio	\$4,472,067	\$153,951	\$1,140,820	\$5,766,838	3.51%
Oklahoma	\$1,493,583	\$41,055	\$429,948	\$1,964,585	1.20%
Oregon	\$1,121,029	\$25,161	\$401,412	\$1,547,601	0.94%
Pennsylvania	\$4,996,953	\$144,436	\$1,321,467	\$6,462,856	3.93%
Puerto Rico	\$2,965,939	\$104,249	\$747,805	\$3,817,992	2.32%
Rhode Island	\$415,016	\$5,120	\$180,152	\$600,287	0.37%
South Carolina	\$2,112,051	\$41,751	\$523,139	\$2,676,941	1.63%
South Dakota	\$382,019	\$5,693	\$84,236	\$471,948	0.29%
Tennessee	\$2,487,638	\$80,427	\$702,657	\$3,270,722	1.99%

A	B	C	D	E	F
State/Entity	ESSER Fund: Estimated State Grant Amount	EANS: Estimated State Grant Amount	HEERF: Estimated Allocations to IHEs	Total Estimated ESF Funding Provided to the State or IHEs in the State (Col. B + Col. C + Col. D)	Percentage Share of ESF Available
Texas	\$12,418,589	\$155,697	\$3,002,057	\$15,576,343	9.48%
Utah	\$615,526	\$36,035	\$500,014	\$1,151,575	0.70%
Vermont	\$285,164	\$2,628	\$65,132	\$352,925	0.21%
Virginia	\$2,109,491	\$44,385	\$845,854	\$2,999,730	1.83%
Washington	\$1,852,501	\$43,708	\$655,429	\$2,551,637	1.55%
West Virginia	\$761,418	\$11,308	\$191,792	\$964,518	0.59%
Wisconsin	\$1,540,785	\$67,063	\$560,172	\$2,168,020	1.32%
Wyoming	\$303,709	\$5,718	\$44,422	\$353,849	0.22%
Other entities ^a	NA	NA	\$53,802	\$122,028,602	74.27%
MSI and FIPSE Programs ^b	NA	NA	\$3,166,766	\$3,166,766	1.93%
Total	\$121,974,800	\$2,750,000	\$39,584,570	\$164,309,370	100.00%

Source: Prepared by CRS based on CRS analysis of the Senate amendment to H.R. 1319 as passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5; unpublished data provided by the U.S. Department of Education, Budget Service; 2015-2019 American Community Survey Public Use Micro Data Sample (PUMS); the CRRSAA direct grant allocations and methodology published by the U.S. Department of Education (ED) at <https://www2.ed.gov/about/offices/list/ope/crrsaa.html>; the Integrated Postsecondary Education Data System (IPEDS); and the Federal Student Aid Pell Grant Program Volume Reports.

Notes: Details may not add to totals due to rounding. Percentages were calculated based on unrounded numbers. The table does not include \$800 million that would be reserved by the Secretary of Education from the ESSER Fund for identifying and assisting homeless children and youth. IHE = institution of higher education.

Notice: These are estimated grants only. These estimates are provided solely to assist in comparisons of the relative impact of alternative formulas and funding levels in the legislative process. They are not intended to predict specific amounts states would receive. In addition to other limitations, data needed to calculate final grants may not yet be available

- The other entities are 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.
- The amount represents the MSI and FIPSE program allocations which cannot be determined at the state level at this time.

Appropriations for Other ED Appropriations Accounts

Under the Senate substitute, funding also would be made available through September 30, 2023¹⁹ under several appropriations accounts that provide appropriations for ED. **Table 9** summarizes appropriations for these accounts.

¹⁹ 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 and expenditure for one additional fiscal year (e.g., through September 30, 2024, in this case).

Table 9. Summary of Other Appropriations for the U.S. Department of Education Included in the Senate Substitute to H.R. 1319

(Dollars in Thousands)

Appropriations Account or Activity	Section of the Bill	Appropriation
Outlying Areas	2005	\$850,000
Gallaudet University	2006	\$19,250
Student Aid Administration	2007	\$91,130
Howard University	2008	\$35,000
National Technical Institute for the Deaf	2009	\$19,250
Institute of Education Sciences	2010	\$100,000
Program Administration	2011	\$15,000
Office of Inspector General	2012	\$5,000
Individuals with Disabilities Education Act (IDEA)	2014	\$3,030,000
<i>Part B: Grants to States</i>	<i>2014(a)(1)</i>	<i>\$2,580,000</i>
<i>Section 619: Preschool Grants</i>	<i>2014(a)(2)</i>	<i>\$200,000</i>
<i>Part C: Programs for Infants and Toddlers</i>	<i>2014(a)(3)</i>	<i>\$250,000</i>

Source: Prepared by CRS based on CRS analysis of the Senate amendment to H.R. 1319 as passed by the Senate and prepared pursuant to the reconciliation directives included in S.Con.Res. 5, as well as CRS analysis of the CARES Act and the CRSSAA.

Notes: The entries in this table are listed in the same order as these accounts are listed in the Senate substitute. While not appropriations for the U.S. Department of Education, the Bureau of Indian Education would receive an appropriation of \$850,000,000 under Title XI—Committee on Indian Affairs of the Senate substitute.