

# **2020-2025**

## **ALLOTMENT POLICY MANUAL**

### **Funds Related to Coronavirus/COVID-19**



**PUBLIC SCHOOLS OF NORTH CAROLINA  
STATE BOARD OF EDUCATION  
DEPARTMENT OF PUBLIC INSTRUCTION  
FINANCIAL AND BUSINESS SERVICES  
DIVISION OF SCHOOL BUSINESS**



**ADDRESS QUESTIONS RELATED TO POLICIES TO THE FOLLOWING:**

Allotments: School Business, School Allotments

Consolidated Programs: Office of Federal Programs

**ARP – ESSER III – K-12 EMERGENCY RELIEF FUND (PRC 181)**

PROGRAM REPORT CODE: PRC 181  
UNIFORM CHART OF ACCOUNTS CODE: 3-XXXX-181-XXX  
CFDA #: 84.425U

TYPE: Dollars

TERM: Funds are available through September 30, 2024  
Late Liquidation approved for 4 LEAs through March 28, 2026 (see Special Provision 9)

PURPOSE: The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 2001 of the American Rescue Plan Act (ARPA) of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

ELIGIBILITY: Public school units including LEAs, charter, lab, regional schools are eligible to receive funds under the Elementary and Secondary School Emergency Relief Fund. Units that seek funds must complete and submit to NCDPI an application and budget provided by NCDPI and the State Board of Education.

FORMULA: Allocations to eligible units are made in proportion to the amount of funds such units received under Title I, Part A in the most recent fiscal year.

**SPECIAL PROVISION:**

- 1) No less than 90% of the total K-12 Emergency Relief Fund provided to North Carolina shall be allocated as award as subawards to eligible units.
- 2) Units must reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of coronavirus on disadvantaged students.
- 3) Units may use program funds in accordance with federal law for:
  - a) Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.

- b) Coordination of preparedness and response efforts of public school units with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.
- c) Providing principals and other school leaders with resources to address the needs of their individual schools.
- d) 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 those students.
- e) Develop and implementing procedures and systems to improve preparedness and response efforts.
- f) Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
- g) Purchasing sanitation and cleaning supplies of school district facilities, including building operated by such agency.
- h) Planning for, coordinating and implementing activities during long term closures, including providing meals to eligible students, technology for online learning to all students, guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
- i) Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors (including low-income and disabled students), which may include assistive technology or adaptive equipment.
- j) Providing mental health services and supports.
- k) Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months, and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- l) 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.

- m) 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.
  - n) 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.
  - o) 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.
  - a) Other activities deemed necessary to maintain the operation and of and continuity of services in public school unit, and continuing to employ existing staff of the public school unit.
- 4) Any funds that have not been approved to be allotted within 1 year of receiving the funds from the Federal government, must be returned to the Federal government for reallocation to other States.
  - 5) Units that receive funds are required to continue to pay their employees and contractors to the greatest extent practicable during the period of disruptions or closures related to coronavirus.
  - 6) A public school unit receiving funds must develop and make publicly available on the unit's website, not later than 30 days after receiving the funds, a plan for the safe return to in-person instruction and continuity of services.
  - 7) PSU Maintenance of Equity for High-Poverty Schools – As a condition of receiving ESSER III funds, a public school unit shall not, in fiscal years 2022 or 2023:
    - a) Reduce per-pupil funding (from combined State and local funding) for any high-poverty schools served by the PSU by an amount that exceeds the total reduction in funding for the PSU (from combined State and local funding) for all schools served by the unit in such fiscal year, divided by the number of children enrolled in all schools served by the unit in such fiscal year; or
    - b) Reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds the total reduction in full-time equivalent staff in all schools served by such unit divided by the number of children enrolled in all schools served by the unit in such fiscal year.

A “high-poverty school” is a school that is in the highest quartile of schools served by a PSU based on the percentage of economically disadvantaged students served, as determined by the State. In making a determination regarding the definition of economically disadvantaged students for the purposes of identifying a high-poverty school, the State must use a measure of poverty established by the Secretary of Education and apply such measure consistently to all schools in the State.

- c) PSU Maintenance of Equity for High-Poverty Schools requirements shall not apply to school districts with less than 1,000 students; charter schools, regional schools, lab schools; or a public school unit that demonstrates an exceptional or uncontrollable circumstances, such as unpredictable changes in student enrollment or precipitous decline in financial resources, as determined by the US Secretary of Education.
- 8) The State Board of Education may reserve up to 10% of the total Supplemental K-12 Emergency Relief Fund.
- a) The State Board of Education may not reserve more than 1/2 of 1 percent of the Supplemental K-12 Emergency Relief Fund for administrative costs undertaken by the State Board of Education and the Department of Public Instruction.
  - b) The State Board of Education must reserve not less than 5% of the State's ESSER III award to carry out, directly or through grants or contracts, activities to address learning loss by supporting the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus pandemic on disadvantaged students.
  - c) The State Board of Education must reserve not less than 1% of the State's ESSER III award to carry out, directly or through grants or contracts, the implementation of evidence-based comprehensive afterschool programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus pandemic on disadvantaged students.
  - d) The State Board of Education must reserve not less than 1% of the State's ESSER III award to carry out, directly or through grants or contracts the implementation of evidence-based summer programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus pandemic on disadvantaged students.
- 9) The following PSUs were approved for late liquidation of these funds following September 30, 2024:
- Halifax County Schools
  - Lenoir County Public Schools
  - Richmond County Schools
  - Public Schools of Robeson County

Funds must be expended by March 28, 2026.

Revised September 4, 2025