

Elementary and Secondary School Emergency Relief Fund

Frequently Asked Questions about the Elementary and Secondary School Emergency Relief Fund (ESSER Fund)

PURPOSE OF THIS DOCUMENT

The purpose of this document is to answer Frequently Asked Questions related to the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). Under the ESSER Fund, established as part of the Education Stabilization Fund in the CARES Act,¹ State educational agencies (SEAs) will award subgrants to local educational agencies (LEAs) to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the Nation.

This Frequently Asked Questions document seeks to answer questions that are not easily understood from a plain reading of Section 18003 and other parts of the [CARES Act](#) or the [ESSER Fund Certification and Agreement \(C&A\)](#). It was developed in direct response to questions that the Department has received from SEA and LEA grant administrators implementing the ESSER Fund program.

Disclaimer

Other than statutory and regulatory requirements included in the document, such as those pursuant to the authorizing statute and other applicable laws and regulations, the contents of this document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies. In addition, it does not create or confer any rights for or on any person.

The U.S. Department of Education (Department) may provide additional or updated information, as necessary, on the Department's website at: <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>.

If you have questions that are not answered in this document, please e-mail ESSERF@ed.gov.

¹ The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, 134 Stat. 281 (Mar. 27, 2020). All citations in this document are to the CARES Act, unless otherwise indicated. The provisions of the CARES Act relevant to the ESSER Fund and other Department of Education programs are available on the Department's website at <https://oese.ed.gov/offices/education-stabilizationfund/>.

1. Who applies to the Department for ESSER formula funds?

Only SEAs in the 50 States, Puerto Rico, and the District of Columbia apply directly to the Department for ESSER Funds. An SEA is the agency primarily responsible for the State supervision of public elementary schools and secondary schools.² For example, an SEA may be called the [State name] Department of Education or the [State name] Office of Public Instruction.

The Bureau of Indian Education and the Outlying Areas are not eligible to receive ESSER formula funds. Congress provided a separate set aside in the Education Stabilization Fund to provide funds to those entities.

2. How do school districts or other entities access ESSER formula funds?

School districts (LEAs) must apply to the relevant SEA. Every SEA must use at least 90 percent of its ESSER Fund grant to make subgrants to LEAs by formula based on FY 2019 Title I, Part A allocations. (For more information on allocating funds to LEAs, see the Technical Appendix.)

3. What happens to the other 10 percent of ESSER funds?

An SEA may retain 10 percent or less of its ESSER Fund grant (the “SEA Reserve”), to address emergency needs resulting from COVID-19 through subgrants and contracts. As described below, from the SEA Reserve, the SEA can also use one-half of one percent of its total grant for administrative costs.

4. Who is eligible to receive ESSER funds from the SEA Reserve?

A wide range of entities, including LEAs and organizations serving students and families, may be a “subrecipient” of funds from the SEA Reserve. A “subrecipient” includes any entity that receives a subgrant or contract consistent with applicable State and Federal subgrant and procurement standards. Entities interested in learning more about an SEA’s intended use of its reserve should contact the SEA.

5. May an SEA reserve ESSER funds for administrative costs?

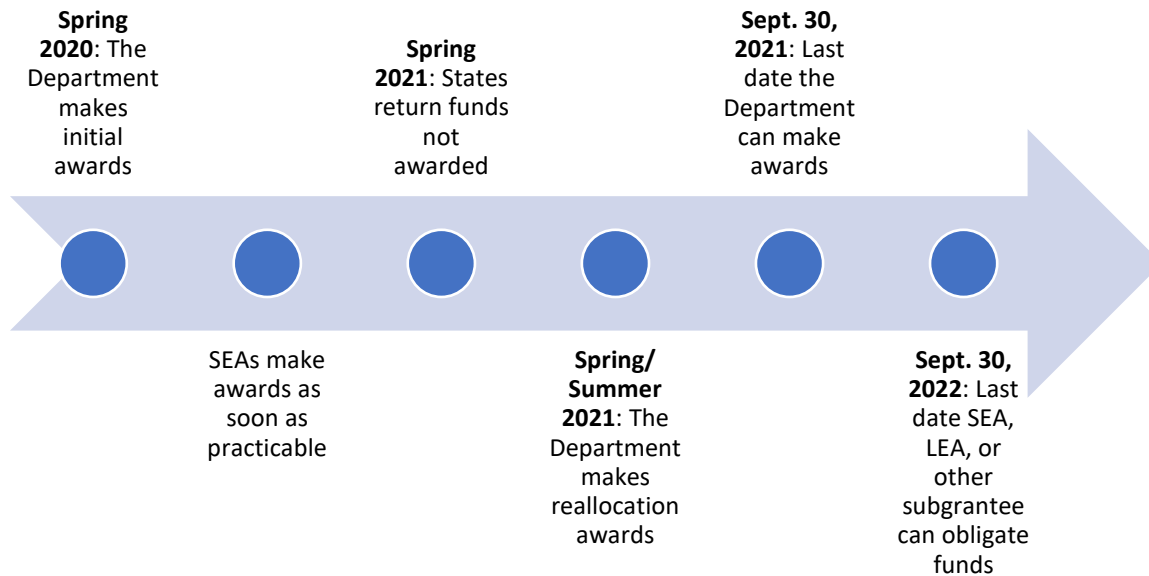
Yes. An SEA may reserve ½ of 1 percent or less of its total ESSER allocation for administrative costs, including both direct and indirect administrative costs. This reservation must come from the SEA Reserve and is not subject to the requirement that funds be “awarded” within one year. Funds for administrative costs remain available to the SEA for obligation through September 30, 2022.

6. Are ESSER funds a supplement to an LEA’s ESEA Title I, Part A grant award?

No. The ESSER Fund is a separate Federal program. ESSER funds must be awarded and tracked separately from Title I, Part A funds.

² The definition of SEA is from ESEA section 8101(49).

7. What is the overall timeline for using ESSER funds?



8. Is there a deadline by which an SEA must award ESSER funds to subrecipients?

Yes. SEAs must award ESSER formula subgrants to LEAs within one year of receiving the State allocation. An SEA must also make awards with its SEA Reserve within one year of receiving the State allocation. Any funds that the SEA fails to award by the one-year deadline must be returned to the Department for reallocation consistent with the CARES Act.

9. How long are ESSER funds available for obligation by subrecipients?

ESSER funds are available for obligation by LEAs and other subrecipients through September 30, 2022, which includes the Tydings period (General Education Provisions Act §421(b)(1)).

10. What is the difference between “awarding” and “obligating” 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.

11. Is a charter school eligible to receive ESSER formula funds?

A charter school that is an LEA, as defined in section 8101(30) of the ESEA, may receive an ESSER formula subgrant like any other LEA. A new or significantly expanded charter school LEA in the 2020-2021 school year is eligible to receive an ESSER formula subgrant in accordance with ESEA section 4306 and 34 CFR §76.792. (For more information on allocating funds to new charter schools, see the Technical Appendix.) A charter school that is not an LEA may not receive a formula subgrant, but it may receive support under ESSER through the LEA of which it is a part.

12. If an LEA did not receive an FY 2019 Title I, Part A subgrant for school year 2019-2020, is it eligible to receive ESSER formula funds?

No, the LEA is not eligible to receive a formula subgrant. The only exception is a new charter school LEA that did not exist in the 2019-2020 school year or a charter school LEA whose significant expansion makes it eligible for Title I, Part A funds in the 2020-2021 school year (see question 11 and the Technical Appendix). However, any LEA may receive ESSER funds from an SEA's Reserve, including those LEAs that are not eligible for a formula subgrant under the ESSER Fund.

13. Must an LEA submit a local application to the SEA in order to receive ESSER formula funds?

Yes. An LEA must file a local application with the SEA in order to receive an ESSER formula subgrant.³ For information about what an SEA must include in its local application for an ESSER formula subgrant, please refer to the [ESSER Fund Certification and Agreement](#).

14. May an SEA restrict or limit LEA uses of ESSER formula funds?

No. The ESSER Fund provides a broad, permissive list of allowable LEA activities in Section 18003(d). SEAs do not have the authority to limit the uses of ESSER formula funds.

15. How much flexibility does an LEA have in determining the activities to support with ESSER funds?

The ESSER Fund provides LEAs considerable flexibility in determining how best to use ESSER funds (see Section 18003(d)). For example, LEAs may use ESSER funds for personal protective equipment (PPE), cleaning and sanitizing materials, and similar supplies necessary to maintain school operations during and after the COVID-19 pandemic. Since learning can and should continue, the Department encourages LEAs to target ESSER funding on activities that will support remote learning for all students, especially disadvantaged or at-risk students, and their teachers.

³ For further information, please see 34 C.F.R. § 76.301.

16. Are an LEA’s ESSER formula funds subject to the requirements of Title I, Part A of the ESEA (or other Federal education program requirements), if an LEA uses ESSER formula funds for an allowable activity under such program?

No. Although an LEA receives ESSER formula funds via the Title I, Part A formula, ESSER formula funds are not Title I, Part A funds and are not subject to Title I, Part A requirements. The CARES Act authorizes a broad array of potential uses of ESSER formula funds under a number of Federal education statutes; no associated statutory requirements of any of those programs apply to ESSER funds.

17. May an LEA use its ESSER formula funds to support any school in the district, regardless of a school’s Title I, Part A status?

Yes. The CARES Act does not define how an LEA distributes funds to schools. An LEA may support any school in the district or it may target funds based on poverty, indication of school needs, or other targeting measures.

18. Is there any difference in the amount of funds, or allowable uses of funds, for a school that implements a schoolwide program under Title I, Part A as compared to a school that provides targeted support under Title I, Part A?

No. The requirements of Title I, Part A do not apply to ESSER funds. An LEA may support any of its schools using ESSER funds for any allowable activities under 18003(d) without regard to Title I eligibility, program type, or funding.

19. Are LEAs required to provide equitable services to nonpublic schools with ESSER funds?

Yes. Please see the document “[Providing Equitable Services to Students and Teachers in Non-Public Schools under the CARES Act Programs](#)” for more information.

20. Are ESSER funds subject to a supplanting prohibition?

No. The ESSER Fund does not contain a supplanting prohibition. As a result, ESSER funds may take the place of State or local funds for allowable activities. However, the program does contain a Maintenance of Effort (MOE) requirement, which is designed to keep States from substantially reducing their support for K-12 education.⁴

⁴ For further information, please see Section 18008 of the CARES Act. The Department will separately address the MOE requirement in a separate set of Frequently Asked Questions.

21. May an SEA or LEA use ESSER funds for allowable costs incurred prior to receiving grant funds?

Yes. An SEA and LEA may use ESSER funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19.

22. Should SEAs and LEAs anticipate monitoring or auditing of ESSER funds?

Yes. The Department will monitor the use of ESSER funds. In addition, ESSER funds are subject to audit requirements under the Single Audit Act and to review by the Government Accountability Office. The Department's Office of the Inspector General may audit program implementation, as may any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

TECHNICAL APPENDIX: MAKING ESSER FORMULA SUBGRANTS TO LEAS

This technical appendix has been prepared for the benefit of State administrators who are tasked with making formula subgrants to LEAs under the ESSER Fund.

ESSER Requirement

A State educational agency (SEA) must allocate at least 90 percent of its total ESSER Fund grant by formula to LEAs. The SEA must determine each LEA's ESSER allocation in proportion to the amount of funds the LEA received under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) in the most recent fiscal year. (Section 18003(c) of the CARES Act).

Title I, Part A Subgrants to LEAs

For the purpose of allocating ESSER funds to LEAs, the following points regarding Title I, Part A subgrants apply:

- Federal fiscal year (FY) 2019 Title I, Part A subgrants that were awarded by each SEA to LEAs for the 2019-2020 school year are the most recent Title I, Part A funds on which an SEA bases ESSER Fund subgrants. Therefore, with the exception of Step 6 below relating to new or significantly expanded charter school LEAs in school year 2020-2021, an SEA has the data needed to calculate ESSER LEA allocations because the SEA has already determined the FY 2019 Title I, Part A LEA subgrant amounts.
- FY 2019 Title I, Part A subgrants are those that each SEA determined under Subpart 2 of Title I, Part A: that is, the aggregate of basic grants, concentration grants, targeted grants and education finance incentive grants for which each LEA was eligible after the SEA adjusted, in accordance with the regulations in 34 C.F.R. §§ 200.70-200.75⁵ and § 200.100,⁶ the LEA allocations on the Census list calculated by the Department.⁷
- The following are not part of FY 2019 Title I, Part A LEA subgrant amounts an SEA uses to calculate ESSER LEA allocations:
 - FY 2017 or 2018 carryover funds.
 - Funds reallocated to an LEA by the SEA under ESEA section 1126(c).
 - Funds an LEA received under ESEA section 1003 for school improvement.

⁵ The regulations in 34 C.F.R. §§ 200.70-200.75 address adjusting for LEAs that are not on the Census list (such as charter school LEAs), applying the hold harmless after adjusting for LEAs that are not on the Census list, alternative allocations for LEAs under 20,000 total population, and special procedures for calculating concentration grants in small States [available at: https://www.ecfr.gov/cgi-bin/text-idx?SID=ea8f771199b0aa9a1f068857ea552084&mc=true&node=sg34.1.200_169.sg5&rgn=div7].

⁶ The regulations in 34 C.F.R. § 200.100 address an SEA's reservation of funds for school improvement under ESEA section 1003, including application of the special rule in section 1003(h); funds for State administration under ESEA section 1004; and funds for direct student services under ESEA section 1003A [https://www.ecfr.gov/cgi-bin/text-idx?SID=ea8f771199b0aa9a1f068857ea552084&mc=true&node=se34.1.200_1100&rgn=div8].

⁷ Additional information on the SEA adjustment process to determine LEA Title I, Part A subgrants is provided on pages 2-10 in the Department's nonregulatory guidance on ESSA fiscal changes [available at: <https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>].

- Funds an LEA received under ESEA section 1003A for direct student services.
- Funds an LEA received to carry out Title I, Part D, Subpart 2 (i.e., funds generated by children in local institutions for delinquent children).
- Reductions to an LEA's FY 2019 Title I, Part A subgrant due to a failure to meet the ESEA's maintenance of effort requirements in the preceding fiscal year and at least once in the five immediately preceding fiscal years.
- Any adjustments from FY 2018 that an SEA made to FY 2019 Title I, Part A subgrant amounts.
- FY 2019 Title I, Part A funds that an LEA declined.

Steps to Calculate ESSER Subgrants to LEAs

These steps describe the procedures an SEA follows to calculate the ESSER LEA allocations. An SEA can complete Steps 1 through 5 in order to make ESSER subgrants to existing eligible LEAs; the SEA completes Step 6 once it has determined whether any new charter school LEAs have opened for school year 2020-2021 or any existing charter school LEAs have significantly expanded for school year 2020-2021 (e.g., during the fall of 2020). (See ESEA section 4306). An example follows each step, with a combined example for Steps 2 and 3.

Please note that an SEA must complete these steps, including Step 6, and make subgrants to LEAs within one year of an SEA's receipt of ESSER funds; any funds not awarded to LEAs by that deadline must be returned to the Department for reallocation to other States. (See section 18003(f) of the CARES Act).

Step 1: The SEA determines the total amount of ESSER funds it has available to allocate to LEAs through the ESSER formula by:

- Determining the amount, if any, of ESSER funds it will retain for the SEA reserve (a maximum of 10 percent of its total ESSER Fund grant, including funds for State administration).
- Subtracting the SEA reserve amount from the SEA's total ESSER allocation to determine the total amount available for LEA subgrants; and
- If a State has charter school LEAs, subtracting from the total amount of ESSER funds available for LEA subgrants a reasonable amount to retain for new charter school LEAs or charter school LEAs that will significantly expand in school year 2020-2021 consistent with ESEA section 4306. (Temporarily retaining funds from the total amount of ESSER funds available for LEA subgrants for new charter school LEAs or charter school LEAs that will significantly expand in school year 2020-2021 will reduce the likelihood that an SEA will have to reduce the ESSER subgrants of other LEAs once the SEA has the data to calculate the ESSER subgrant of such charter school LEAs. See Step 6b.)

Example of Step 1

Row	Category	Amount
<i>Row 1</i>	SEA’s ESSER Allocation	\$80,000,000
<i>Row 2</i>	SEA Reserve (10 percent of Row 1)	\$8,000,000
<i>Row 3</i>	Amount of ESSER funds for LEA subgrants (Row 1 minus Row 2)	\$72,000,000
<i>Row 4</i>	Funds retained for new/significantly expanded charter school LEA subgrants	\$1,000,000
Row 5	Total amount available to allocate to LEAs (Row 3 minus Row 4)	\$71,000,000

Step 2: The SEA identifies each LEA’s FY 2019 Title I, Part A subgrant amount (as described above under “Title I, Part A Subgrants to LEAs”).

Step 3: The SEA adds the FY 2019 Title I, Part A LEA subgrants to determine the total amount of FY 2019 Title I, Part A subgrants.

Example of Step 2 and Step 3

Step	LEA operating in school year 2019-2020	FY 2019 Title I, Part A subgrant amount
2	LEA 1	\$10,904,500
2	LEA 2	\$13,694,277
2	LEA 3 (charter LEA)	\$257,479
2	LEA 4 (charter LEA)	\$332,050
2	LEA 5	\$5,771,821
2	LEA 6	\$0
2	LEA 7	\$3,765,959
2	LEA 8	\$26,852,135
2	LEA 9	\$2,449,979
2	LEA 10	\$25,971,800
3	Total	\$90,000,000

Step 4: The SEA divides each LEA’s Title I, Part A subgrant amount (Step 2) by the total amount of FY 2019 Title I, Part A subgrants (Step 3) to determine the proportion of the ESSER formula funds that each LEA receives.

Example of Step 4

LEA operating in school year 2019-2020	LEA's FY 2019 Title I, Part A subgrant amount (From Step 2)	Total amount of FY 2019 Title I, Part A LEA subgrants (From Step 3)	Proportion of the ESSER formula funds that the LEA receives (Step 2 divided by Step 3)
LEA 1	\$10,904,500	\$90,000,000	0.1212
LEA 2	\$13,694,277	\$90,000,000	0.1522
LEA 3 (charter LEA)	\$257,479	\$90,000,000	0.0029
LEA 4 (charter LEA)	\$332,050	\$90,000,000	0.0037
LEA 5	\$5,771,821	\$90,000,000	0.0641
LEA 6	\$0	\$90,000,000	0.0000
LEA 7	\$3,765,959	\$90,000,000	0.0418
LEA 8	\$26,852,135	\$90,000,000	0.2984
LEA 9	\$2,449,979	\$90,000,000	0.0272
LEA 10	\$25,971,800	\$90,000,000	0.2886

Step 5: The SEA multiplies the proportion identified in Step 4 by the portion of its ESSER funds that it will immediately distribute by formula as determined in Step 1 to calculate each LEA's ESSER subgrant.

Example of Step 5

LEA operating in school year 2019-2020	Proportion of the ESSER formula funds that the LEA receives (From Step 4)	Total amount of ESSER funds available to allocate to LEAs (from Step 1)	ESSER LEA subgrant (Amount determined in Step 1 multiplied by Step 4)
LEA 1	0.1212	\$71,000,000	\$8,602,439
LEA 2	0.1522	\$71,000,000	\$10,803,263
LEA 3 (charter LEA)	0.0029	\$71,000,000	\$203,122
LEA 4 (charter LEA)	0.0037	\$71,000,000	\$261,951
LEA 5	0.0641	\$71,000,000	\$4,553,325
LEA 6	0.0000	\$71,000,000	\$0
LEA 7	0.0418	\$71,000,000	\$2,970,923
LEA 8	0.2984	\$71,000,000	\$21,183,351
LEA 9	0.0272	\$71,000,000	\$1,932,761
LEA 10	0.2886	\$71,000,000	\$20,488,865
Total			\$71,000,000

Step 6: The SEA recalculates the ESSER LEA allocations after it determines whether there are any new charter school LEAs or any existing charter school LEAs that significantly expanded for school year 2020-2021 in accordance with the definition of “significant expansion of enrollment” in 34 C.F.R. § 76.787.⁸

Step 6a (applies only if for school year 2020-2021 there are no new charter school LEAs or charter school LEAs that significantly expanded in a State): The SEA allocates the amount it retained under Step 1 for potential new charter school LEAs to the LEAs to which it made ESSER subgrant allocations in proportion to those amounts.

Example of Step 6a

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>	<i>Column 6</i>
LEA operating in school year 2019-2020	Proportion of ESSER formula funds that the LEA receives <i>(From Step 4)</i>	Initial ESSER LEA subgrant <i>(From Step 5)</i>	Amount SEA retained for new or significantly expanded charter LEAs <i>(from Step 1)</i>	ESSER LEA allocation of retained amount <i>(Column 4 multiplied by Column 2)</i>	Revised ESSER LEA subgrant <i>(Column 3 plus Column 5)</i>
LEA 1	0.1212	\$8,602,439	\$1,000,000	\$121,161	\$8,723,600
LEA 2	0.1522	\$10,803,263	\$1,000,000	\$152,159	\$10,955,422
LEA 3 (charter LEA)	0.0029	\$203,122	\$1,000,000	\$2,861	\$205,983
LEA 4 (charter LEA)	0.0037	\$261,951	\$1,000,000	\$3,689	\$265,640
LEA 5	0.0641	\$4,553,325	\$1,000,000	\$64,131	\$4,617,456
LEA 6	0.0000	\$0	\$1,000,000	\$0	\$0
LEA 7	0.0418	\$2,970,923	\$1,000,000	\$41,844	\$3,012,767
LEA 8	0.2984	\$21,183,351	\$1,000,000	\$298,357	\$21,481,708
LEA 9	0.0272	\$1,932,761	\$1,000,000	\$27,222	\$1,959,983
LEA 10	0.2886	\$20,488,865	\$1,000,000	\$288,576	\$20,777,441
Total		\$71,000,000		\$1,000,000	\$72,000,000

Step 6b (applies only if for school year 2020-2021 there are new charter school LEAs or charter school LEAs that significantly expanded in a State): The SEA recalculates its ESSER LEA allocations based on the total amount available for LEA subgrants in order to determine the ESSER subgrant amounts for a new charter school LEA or a significantly expanded charter school LEA and makes any necessary adjustments to the ESSER LEA subgrants that the SEA already awarded based on the calculations described in Steps 1 through 5.

⁸ An SEA will implement Step 6 after the SEA determines whether there are any new charter school LEAs or charter school LEAs that significantly expanded for school year 2020-2021 based on receiving written notification from a charter school LEA at least 120 days prior to the date the school is scheduled to open or significantly expand. (See 34 C.F.R § 76.788). Thus, this step likely will not occur until fall 2020. It must occur within one year of the SEA’s receipt of ESSER funds or the SEA must return the funds to the Department for reallocation to other States.

As background, for a newly opened charter school LEA or a charter school LEA that significantly expands for school year 2020-2021, an SEA does not have an actual FY 2019 Title I, Part A subgrant amount for the LEA that reflects either status. ESEA section 4306(a), however, requires, with respect to any funds that the Department allocates to States on a formula basis (including the ESSER fund), a State to:

[T]ake such measures as are necessary to ensure that every charter school receives the Federal funding for which the charter school is eligible not later than [five] months after the charter school first opens, notwithstanding the fact that the identity and characteristics of the students enrolling in that charter school are not fully and completely determined until that charter school actually opens. The measures similarly shall ensure that every charter school expanding its enrollment in any subsequent year of operation receives the Federal funding for which the charter school is eligible not later than [five] months after such expansion.

In order to comply with ESEA section 4306(a), an SEA must determine an ESSER LEA subgrant allocation for a new or significantly expanded charter school in school year 2020-2021 by deriving what the charter school LEA's FY 2019 Title I, Part A allocation would have been based on the characteristics of the charter school LEA's students in school year 2020-2021. As detailed in the next paragraph, an SEA already derives this amount for calculating FY 2020 Title I, Part A allocations to comply with ESEA section 4306(c).

Independent of the CARES Act, as part of calculating a new or significantly expanded charter school LEA's FY 2020 Title I, Part A allocation, ESEA section 4306(c) requires an SEA, for purposes of implementing the Title I, Part A hold-harmless protections in ESEA sections 1122(c) and 1125A(f)(3) for a newly opened or significantly expanded charter school LEA, to derive a hold-harmless base under each Title I, Part A formula for FY 2019 that reflects the new or significantly expanded enrollment of the charter school LEA.⁹ Therefore, in order to calculate the ESSER allocation of a new or significantly expanded charter school LEA, an SEA will consider such an LEA's FY 2019 Title I, Part A allocation as the sum of its hold harmless base under each Title I, Part A formula that the SEA calculates for FY 2020 Title I, Part A allocations in accordance with ESEA section 4306(c). An example of calculating the ESSER allocation for a new or significantly expanded charter school LEA and adjusting the ESSER subgrants an SEA already made (as shown in Steps 1-5) follows on the next page.

⁹ For more information on ESEA section 4306(c) see pages 4-7 in the Department's nonregulatory guidance on ESSA fiscal changes [available at: <https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>].

Example of Step 6b

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>	<i>Column 6</i>	<i>Column 7</i>
LEA	Initial ESSER LEA subgrant <i>(From Step 5)</i>	FY 2019 Title I, Part A subgrant amount or ESEA Section 4306(c) FY 2019 derived Title I, Part A hold harmless base*	LEA proportion of Column 3 total <i>(Column 3 LEA amount divided by Column 3 total)</i>	Total amount for LEA subgrants <i>(from Step 1)</i>	Revised ESSER LEA subgrant <i>(Column 5 multiplied by Column 4)</i>	Difference between revised ESSER LEA subgrant and initial subgrant <i>(Column 6 minus Column 2)</i>
LEA 1	\$8,602,439	\$10,904,500	0.1209	\$72,000,000	\$8,704,257	\$101,818
LEA 2	\$10,803,263	\$13,694,277	0.1518	\$72,000,000	\$10,931,130	\$127,867
LEA 3 <i>(significantly expanded charter LEA in school year 2020-2021)</i>	\$203,122	\$357,479*	0.0040	\$72,000,000	\$285,349	\$82,227
LEA 4 (charter LEA)	\$261,951	\$332,050	0.0037	\$72,000,000	\$265,051	\$3,100
LEA 5	\$4,553,325	\$5,771,821	0.0640	\$72,000,000	\$4,607,219	\$53,894
LEA 6	\$0	\$0	0.0000	\$72,000,000	\$0	\$0
LEA 7	\$2,970,923	\$3,765,959	0.0418	\$72,000,000	\$3,006,087	\$35,164
LEA 8	\$21,183,351	\$26,852,135	0.2977	\$72,000,000	\$21,434,077	\$250,726
LEA 9	\$1,932,761	\$2,449,979	0.0272	\$72,000,000	\$1,955,637	\$22,876
LEA 10	\$20,488,865	\$25,971,800	0.2879	\$72,000,000	\$20,731,370	\$242,505
LEA 11 <i>(new charter LEA in school year 2020-2021)</i>	\$0	\$100,000*	0.0011	\$72,000,000	\$79,823	\$79,823
Total	\$71,000,000	\$90,200,000**			\$72,000,000	\$1,000,000

*Figure is the derived FY 2019 Title I, Part A hold harmless base that the SEA calculates in accordance with ESEA section 4306(c) for a charter school LEA that opens or significantly expands for school year 2020-2021.

**Figure does not equal the actual total of FY 2019 Title I, Part A subgrants from Step 2 due to the SEA's deriving hold harmless bases for the new and significantly expanded charter school LEAs, as required by ESEA section 4306(c).