

Pandemic Relief Stimulus Packages, 2020-2021
Quick Reference Chart for Private Schools

	Date Enacted/ App Filed	Admin	Total Amount	Private School Eligibility	Obligation or Claim Deadline	Allowable Uses of Funds	Stipulations	Choice Audit Concerns
CARES Act	3/27/20		\$2.2T					
• 1st PPP	4/3/20	SBA	2.5x Avg Payroll	Yes, if <500 employees	3/31/21	Payroll, rent, etc.	Qualifying payroll if 25% less revenue in any Qtr	Offsetting PPP revenue waived for 2019-20; Waiver pending for 2020-21
• ESSER	5/13/20	LEA	WI: \$174M	Equitable Participation for Private Schools Per Title 1-A	9/30/22	11 allowable uses to address impact of COVID-19	Purchases are owned by LEA -No option for reimbursement	- N/A - LEA maintains control of funds, so doesn't affect school's cash
• GEER	7/23/20	DPI/LEA	WI: \$46.6M	Equitable Participation for Private Schools Per Title 1-A	9/30/22	-Health & Safety -Infrastructure & Schedule Modifications -Remote & Distance Learning	-Products purchased are owned by LEA -No option for reimbursement	- N/A - LEA maintains control of funds, so doesn't affect school's cash
CRRSA ACT	12/27/20		\$900B					
• 2nd PPP		SBA	2.5x Avg Payroll	Yes, if <300 employees	3/31/21	Payroll, rent, etc.	Qualifying payroll	<i>Waiver pending per Legislature</i>
• GEER II		DPI		Private school access through EANS	9/30/23		Prioritize schools serving low-income students	

○ EANS	3/12/21 (4/12/21 app deadline)	DPI/CESA6	WI: \$77.5M \$480/student or \$960/student low-income	<ul style="list-style-type: none"> • Nonprofit K-12 • May not utilize with PPP2 	9/30/23	12 allowable uses to address educational disruptions resulting from COVID-19	<ul style="list-style-type: none"> • Reimbursement allowed back to 3/13/20 • Current/Future assistance 	Reimbursements count as offsetting revenue in audit; Future purchases through CESA do not affect audit
American Rescue Plan Act of 2021 (ARPA)	3/11/21		\$1.9T					
• ARP EANS	9/9/21	DPI	\$2.75B	WI Specific Allotment TBD	9/30/23	Pending guidance: likely adds funding to first EANS	No reimbursements	- N/A - DPI maintains control of funds, so doesn't affect school's cash

Allowable Uses Under ESSER/EANS

ESSER	EANS
Purchase of supplies to sanitize and clean private school facilities.	Supplies to sanitize, disinfect, and clean school facilities.
Develop and implement procedures and systems to improve the preparedness and response efforts of the private school.	Personal Protective Equipment.
Provide principals and other school leaders with the resources necessary to address the needs resulting from the pandemic.	Improving ventilation systems, including portable air purification systems.
Training and professional development for private school staff on sanitation and minimizing the spread of infectious diseases.	Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases.
Improve coordinated responses with state, local, tribal, and other relative agencies to prevent, prepare for, and respond to COVID-19.	Physical barriers to facilitate social distancing.
Activities to address the unique outreach and service delivery needs of: <ul style="list-style-type: none"> · Students living in poverty · English learners · Students of racial or ethnic minority · Students experiencing homelessness · Youth in foster care; and/or · Students with disabilities 	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety.

<p>Planning for and coordination of long-term closures, including providing meals to eligible students; providing technology for online learning for all students; and ensuring other educational services can continue to be provided consistent with all federal, state, and local requirements.</p>	<p>Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus.</p>
<p>Purchase of educational technology (including hardware, software, and connectivity) for students who are served by the private school that supports regular and substantive education interaction between students and their classroom instructors, including low-income students and students with disabilities (which may include assistive technology or adaptive equipment).</p>	<p>Educational technology.</p>
<p>Provide mental health services and supports.</p>	<p>Redeveloping instructional plans for remote or hybrid learning or to address learning loss.</p>
<p>Plan and implement activities related to summer learning and supplemental after school programs, including providing classroom instructor or online learning during the summer months and addressing the needs of:</p> <ul style="list-style-type: none"> · Students living in poverty · English learners · Students of racial or ethnic minority · Students experiencing homelessness · Youth in foster care; and/or · Students with disabilities 	<p>Leasing sites or spaces to ensure social distancing.</p>

<p>Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA. This includes LEA staff and contractors, including private school staff on contract with the district, supporting private school equitable services. This does not include paying the direct salaries of private school staff (34 CFR 76.658). However, private school administrators may utilize the Paycheck Protection Program (also part of the CARES Act) to pay the salaries of the private school staff outside of the ESSER grant program.</p>	<p>Reimbursement for the expenses of any services or assistance described above that a non-public school incurred on or after March 13, 2020, except for the items below:</p> <ul style="list-style-type: none"> · Improvements to ventilation systems (including windows), except for portable air purification systems, which may be reimbursed. · Any expenses reimbursed through a loan guaranteed under the PPP (15 U.S.C. 636(a)) prior to December 27, 2020 · Staff training and professional development on sanitization, the use of PPE, and minimizing the spread of COVID-19. · Developing instructional plans, including curriculum development, for remote or hybrid learning or to address learning loss. · Initiation and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss.
	<p>Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss.</p>
	<p>Reasonable transportation costs.</p>

Dear Choice/SNSP Administrators, Auditors & Interested Parties,

As the Department previously announced, under the federal Emergency Assistance for Non-Public Schools (EANS) program, the state of Wisconsin received an award of \$77,492,001, of which \$77,104,541 is available for services or assistance to eligible private schools. An application is currently available for private schools and is due by April 12, 2021. For general information on the EANS requirements and how to apply see the [DPI EANS webpage](#).

Overview of EANS Funds Options

Schools have two options for how they may use their EANS funds:

1) *Reimbursement Model*: The school may seek reimbursement for allowable costs the school incurred on or after March 13, 2020. The school may also budget for allowable costs they plan to incur and seek reimbursement for in the future.

2) *Request Services or Assistance*: The school has the option to budget for future requested services or assistance.

Schools will have the option to split its EANS allocation between these 2 options. For example, if a school's EANS fund allocation is \$10,000, it could get reimbursement for \$1,000 and request services or assistance for the remaining \$9,000.

Reimbursement Model

Under the reimbursement model, the school will receive a reimbursement for costs they incur for expenses that are eligible under the EANS program. EANS states that if a cost for materials, equipment, or property is reimbursed, the item will no longer be property of the private school. As a result, any fixed assets that are funded through the EANS program would **not** be included in the school's financial audit. Additionally, any reimbursed expenses should **not** be included in the school's financial audit since they are not considered expenses of the private school.

If a school chooses to get reimbursed for a cost that it incurred during the 2019-20 school year, it will need to reflect the following in the 2020-21 financial audit:

1) Remove the expenses for which the school received reimbursement from the prior year Statement of Activities.

2) If the reimbursement was for a fixed asset, remove the fixed asset from the Statement of Financial Position.

3) Reduce the eligible education expenses in the reserve balance schedule(s) for the expenses that were paid for by the EANS program. In the 2020-21 Reserve Balance schedule(s), any expenses that were included in the 2019-20 eligible education expenses that have now been reimbursed must be included as a negative in the prior year adjustments line(s) of the reserve balance schedule(s).

Request Services or Assistance

If a school chooses to request services or assistance, the funds will be treated similar to Title funds. The private school will not receive any EANS funds directly or pay any expenses. As a result, the EANS related revenue and the expenses for the services or assistance will not be included in the financial audit.

Additional Resources

The emails that were shared with private schools regarding EANS funding are available on the Choice program webpage at <https://dpi.wi.gov/parental-education-options/choice-programs/school-information> in the School Choice Emails to Private Schools section. Further information regarding EANS funding, including information on what types of costs may be reimbursed, is available at <https://dpi.wi.gov/crrsaa/eans>.

If you have any questions regarding the EANS funds in general, please direct your questions to EANS@dpi.wi.gov. If you have any questions regarding the Choice program/SNSP impact on eligible education expenses or how the funds should be accounted for in the Choice/SNSP financial audit, please direct your questions to the Choice program/SNSP auditors at dpichoiceauditreports@dpi.wi.gov.

Thank you,

School Finance Auditors