



Coronavirus Response and Relief Supplemental Appropriations Act – Emergency Assistance to Nonpublic Schools

Introduction

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 was signed into law on December 27, 2020. The CRRSA Act authorized an additional \$81.88 billion in emergency relief to the Education Stabilization Fund created under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. While the content and requirements of the CRRSA Act are similar to those of the CARES Act, there are several distinct differences between the laws. Among these differences, and the focus of this guidance, is the creation of the Emergency Assistance for Nonpublic Schools (EANS) program. This guidance has been updated to reflect the U.S. Department of Education’s (USED) March 2021 revisions to the [EANS frequently asked question document](#) and questions from the field.

Emergency Assistance for Nonpublic Schools

The CRRSA Act of 2021 creates the EANS program under the Governor’s Emergency Education Relief (GEER) Fund II (see Table 1 for the fund’s breakdown). This separate program allows an eligible nonpublic school to apply directly to the Department to receive services and assistance related to educational disruptions caused by COVID-19, instead of receiving equitable services from the local education agency (LEA).

Table 1. Iowa’s GEER Fund II Allocation and Reservations Compared to the Total National Allocation and Reservations

State	Total Section 312 Allocation	Supplemental GEER Allocation (GEER II)	EANS Allocation	Maximum Reservation for EANS Administration
Iowa	\$37,837,626	\$11,566,281	\$26,271,345	\$200,000
Total	\$4,053,060,000	\$1,303,060,000	\$2,750,000,000	\$17,037,279

Source: Adapted from U.S. Department of Education’s (2021) [GEER II Methodology for Calculating Allocations](#).

Requirements

To receive services or assistance under the EANS program, the nonpublic school must be an elementary or secondary school that:

- Is non-profit;
- Is accredited, licensed, or otherwise operates in accordance with state law;
- Was in existence prior to March 13, 2020;
- Did not, and will not, apply for and receive a loan under the Small Business Administration’s Paycheck Protection Program (PPP) that is made on or after December 27, 2020;¹ and
- Completes the Department’s application in accordance with the statute.

¹ A nonpublic school that received a PPP loan before December 27, 2020 may apply for EANS funding.

EQUITABLE SERVICES REQUIREMENTS

With the creation of this program, LEAs are not required to provide equitable services to nonpublic students and teachers under the GEER Fund II. However, equitable services requirements continue to apply under the CARES Act's ESSER I and GEER I programs.

PUBLIC CONTROL OF EANS FUNDS

It is important that nonpublic schools understand that the Department must ensure the control of funds for the services or assistance provided to a nonpublic school, and title to materials, equipment, and property purchased with EANS funds, are in a public agency. In addition, a public agency must administer the funds, services, assistance, materials, equipment, and property.

- Nonpublic schools do not receive allocations; instead, they receive direct services and assistance from the Department. In most circumstances under the CRRSA Act, reimbursement to nonpublic schools is allowable. This is a departure from allowable reimbursement for most federal funds and will require nonpublic schools to request reimbursement for services.
- All services and assistance provided to the nonpublic school, including materials, equipment, and any other items, must remain under the control of the Department. This includes the Department:
 - Maintaining title to all materials, equipment, and property purchased with EANS funds;
 - Keeping records of the equipment and supplies it has provided to each nonpublic school; and
 - Ensuring all services and assistance are secular, neutral, and non-ideological.

Allowable Uses of Funds for Services or Assistance*

A nonpublic school receiving services or assistance under EANS must use them to address educational disruptions resulting from COVID-19 for:

- Supplies to sanitize, disinfect, and clean school facilities;
- Personal protective equipment (PPE);
- Improving ventilation systems, including windows or portable air purification systems to ensure healthy air in the nonpublic school;²
- Training and professional development for staff on sanitation, the use of personal protective equipment, and minimizing the spread of infectious diseases;
- Physical barriers to facilitate social distancing;
- Other materials, supplies, or equipment to implement public health protocols, including guidelines and recommendations from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff during the qualifying emergency;
- Expanding capacity to administer coronavirus testing to effectively monitor and suppress coronavirus, to conduct surveillance and contact tracing activities, and to support other activities related to coronavirus testing for students, teachers, and staff at the nonpublic school;
- Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning;
- Redeveloping instructional plans, including curriculum development, for remote learning, hybrid learning, or to address learning loss;
- Leasing of sites or spaces to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the CDC;
- Reasonable transportation costs;
- Initiating and maintaining education and support services or assistance for remote learning, hybrid learning, or to address learning loss; or
- Reimbursement** for any of the following expenses a nonpublic school incurred since March 13, 2020 that were not previously reimbursed by another federal or state funding stream:

² Please note that USED addresses the allowability of the Department providing assistance and services that might affect a nonpublic school's infrastructure, stating "whether this particular authorized activity is allowable depends on the attendant circumstances" (USED, 2021, p. 20).

- Supplies to sanitize, disinfect, and clean school facilities;
- PPE;
- Portable air purification systems to ensure healthy air in the nonpublic school;
- Physical barriers to facilitate social distancing;
- Other materials, supplies, or equipment to implement public health protocols, including guidelines and recommendations from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff during the qualifying emergency (not requiring prior written approval from the Department under 2 CFR 200);
- Expanding capacity to administer coronavirus testing to effectively monitor and suppress coronavirus, to conduct surveillance and contact tracing activities, and to support other activities related to coronavirus testing for students, teachers, and staff at the nonpublic school;
- Educational technology, including hardware, software, connectivity, assistive technology, and adaptive equipment, to assist students, educators, and other staff with remote or hybrid learning (not requiring prior written approval from the Department under 2 CFR 200);
- Leasing of sites or spaces to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the CDC; or
- Reasonable transportation costs.

*While the Department allows nonpublic schools to apply for any of the EANS allowable services, the Department may “need to negotiate the services or assistance it will provide based on the State’s procurement requirements, the amount of EANS funds available for providing such services or assistance to the school, or other reasons” (USED, 2021, p. 17).

**If the Department reimburses expenses for materials, equipment, or property, the Department will take title to such items and allow the nonpublic school use of these items.

Unallowable Uses of Funds

There are a number of unallowable uses of EANS funds. The Department cannot:

- Provide assistance or services to the nonpublic school for school choice measures such as scholarship tax credits or vouchers.
- Provide reimbursement for any of the following nonpublic school expenses incurred since March 13, 2020:
 - Improving ventilation systems, including windows to ensure healthy air in the nonpublic school;
 - Providing staff training and professional development on sanitization, the use of PPE, and minimizing the spread of COVID-19;
 - Redeveloping instructional plans, including curriculum development, for remote or hybrid learning or to address learning loss;
 - Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss; or
 - Any expenses reimbursed through a loan guaranteed under the PPP (15 U.S.C. 636(a)) prior to December 27, 2020.
- Pay salaries or stipends to nonpublic school staff or any third party provider that is not considered independent of the nonpublic school. Understanding the urgent need for services and assistance to nonpublic schools, the Department will provide services only by contracting with an independent third party provider. Since the Department is required to follow all state hiring practices to employ staff members of the nonpublic, the timing, cost, manpower, and practicality of the Department employing nonpublic staff would not meet the emergency needs of the pandemic.
- Provide sanitizing, disinfecting, and cleaning services. While the Department is not permitted to provide these services, the Department may provide such supplies to the nonpublic school. “If a nonpublic school has contracted for cleaning and seeks reimbursement, an SEA may reimburse it for the cost of supplies but not for the full cleaning contract” (USED, 2021, p. 17).

EANS Formula for Distributing Services and Assistance

Iowa will receive approximately \$26.2 million for the EANS program. Amounts available for assistance will be determined using data from the 2019-2020 school year, as required under the statute. Specifically, the formula for distribution is as follows:

- 80% of assistance will be distributed to nonpublic schools based on Basic Educational Data System ([BEDS enrollment data](#)).
- 10% of assistance will be determined by applying the [percentage of students receiving free or reduced-price lunches](#) available at either the county or district level, whichever is higher, to the nonpublic school's BEDS enrollment data.
- The final 10% of assistance will be distributed to nonpublic buildings based on BEDS enrollment data, as it was determined that nonpublic buildings statewide were equally impacted by the qualifying emergency.

Application for Services and Assistance

Section 312(d)(3)(B) requires each eligible nonpublic school to submit an application to the Department that, at a minimum, includes:

- The number and percentage of students from low-income families enrolled by the nonpublic school in the 2019-2020 school year;
- A description of the emergency services that such nonpublic school requests to be provided by the Department;
- Whether the nonpublic school received a loan guaranteed by the Small Business Association's PPP before December 27, 2020 (i.e., first round of PPP funding), and the amount of any such loan received; and
- An assurance that the nonpublic school did not, and will not, apply for and receive a PPP loan on or after December 27, 2020 (i.e., second round of funding).

Application in the CASA System

Each nonpublic school's head administrator must indicate their intent to apply for, or decline, EANS program assistance by submitting the Application for Emergency Assistance to Nonpublic Schools (EANS) Program in the Consolidated Accountability and Support Application (CASA) between March 10 and March 31. Submission of intent to participate is required of all nonpublic schools because allocations are contingent on participation.

If the nonpublic is interested in applying for EANS assistance, the application must be completed in its entirety by March 31 using the estimated amount available for services and assistance posted to the [CASA webpage](#). The Department anticipates that the application will be reopened on April 15, 2021 when the final amount available for services is available. The head administrator will then be able to revise the application and submit it as final to the Department for approval by April 30, 2021.

Reimbursement Claims

While eligible nonpublics are being served with the EANS program under GEER Fund II, control of funds for the services or assistance remains with the Department. This includes the "title to materials, equipment, and property purchased with such funds" and administration of such funds, services, assistance, materials, equipment, and property (CRRSA Act § 312(d)(7)). In most circumstances under the CRRSA Act, reimbursement to nonpublic schools is allowable. To maintain control over the EANS funds it uses to reimburse a nonpublic school, the Department must ensure that the:

- Nonpublic school's expenditures are allowable expenses,
- Nonpublic school has sufficient documentation supporting such expenditures (e.g., paid invoices),
- Nonpublic school actually received the services or assistance related to those expenditures, and

- Department gains title to materials, equipment, and property for which it provides reimbursement.

NOTE: All EANS funds must be obligated in an expedited and timely manner, to the extent practicable, and not later than six months after receiving the funds. This means nonpublic schools must work with the Department to obligate funds for services or assistance immediately upon final approval of their application and notice of the amount reserved for their share of services.

Federal Monitoring

USED will conduct "ongoing monitoring" of EANS, and "grantees should also be prepared for reviews from other entities such as the Office of Inspector General and state auditors" (USED, 2021, p. 21).

Questions and Additional Guidance

If you have questions, please contact steve.crew@iowa.gov. For additional COVID-19 guidance and information, please visit the Department's [COVID-19 webpage](#) and the [CRRSA Act for PK-12 Schools](#) section.