

PRC 181 Required 20% Set-aside (Learning Loss)

**Compliance requirement per
American Rescue Plan Act (ARPA) of 2021**

Instructions

ESSER Annual Performance Report (APR)

Year 5 - State Fiscal Year (SFY) 2024

What is the purpose of this survey?

This survey collects data to ensure all Public School Units (PSU) have expended at least 20% of PRC 181 on Learning Loss.

Per American Rescue Plan Act (ARPA) of 2021,

“(e) Uses of Funds.--A local educational agency that receives funds under this section--

(1) shall 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 the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care;” (P.L. 117-2)

Is this survey required?

Yes.

Despite U.S. Department of Education (USER) no longer requiring the overall reporting of ESSER funding and data collection, NCDPI is still required to ensure legislative compliance with the use of these funds as was written in the governing federal legislation. To aid in that endeavor and to ensure both NCDPI and the PSUs meet this compliance requirement we are requesting this information. This will enable all entities to have this information readily and available for any potential compliance/monitoring/audit related requests.

Will DPI provide allotment and expenditure data needed in the survey?

This data collection form has been pre-populated with allotment and expenditure data reported to NCDPI via the Monthly Financial Reports. We are using that Life-to-Date reported data to create some checks and balances so that the PSUs can ensure they are responding accurately.

Please complete and submit this form by May 31, 2025. This will enable everyone to have the data on file for any audit requirements that may be forthcoming and for an effective fiscal close of these federal grant funds.

PRC 181 REQUIRED 20% SET-ASIDE LEARNING LOSS

The ARPA required Public School Units (PSUs) to expend a minimum of 20% of PRC 181 allotment towards addressing the impact of lost instructional time (Learning Loss). Expenditures reported may be subject to review and audits by federal and state agencies.

The data collection form consists of 3 tabs:

- **Attestation:** should be signed by the Finance Officer or the Director of Charter School
- **ESSER III PRC 181:** Expenditure data for Learning Loss
- **Activities definition tab:** Listing of the activities, as provided by the USED, that qualified for Learning Loss.
 - *NCDPI Chart of Accounts suggested purpose codes that are likely to track most closely with those activities. However, it is not an exclusive list and as long as the PSU has the appropriate details on how those meet the learning loss activities.*

Please do not delete, add, or modify any of the columns.

What You Will Need:

In preparation to complete the ARP ESSER III forms, you will need expenditure data from **March 2020 to March 2025**. The forms ask for the expenditures to be reported by activity or intervention implemented to address Learning Loss. It may also be useful to have the approved budget/plan for PRC 181.

When feasible, the form has been **pre-loaded** with allotments and expenditures data from the allotments system, the monthly financial reports (MFR), and ESSER annual reports from previous years.

Please enter your Learning Loss Activities and amounts, ensuring that the total reported meets the 20% minimum. You can go over the 20%. We have set-up automated calculations to help verify the numbers.

Should you NOT meet the 20% minimum please contact Jane.Seo@dpi.nc.gov to discuss, as you would not be in compliance with the federal grant.

Submission:

After completion, please rename the forms in the following format (replace the characters in blue) and save as excel file:

psuxxx_prc181_learningloss

Once completed, the forms can be submitted via online at [PRC 181 Learning Loss Submission](#).

ESSER III – PRC 181 Learning Loss – Explanation of the Worksheet

- I. The first 2 columns contain the PSU ID Number and PSU Name.
 - Please select the PSU ID number for your school district prior to entering information.
- II. The next 4 columns, C to F, have been pre-populated from the Allotment System, the monthly financial reports (MFR)
 - Column C: total allotment for PRC 181 from March 2020 to June 30, 2024.
 - Column D: total expenditures for PRC 181 from March 2020 to June 30, 2023
 - Column E: total expenditures for PRC 181 for state fiscal year (SFY) 2023-24
 - Column F: total expenditures for PRC 181 for state fiscal year (SFY) 2024-25, up to and including Period 9 (March 2025)
- III. Column G: is a validation column for PRC 181 which shows whether expenditures reported in the MFR have exceeded allotments.
 - As the expenditures are entered throughout the form, please ensure that the amounts reported do NOT exceed allotments.
- IV. Column H: is a validation column which contains a formula to show if the total expenditures for the Required 20% Set-Aside to address the impact of lost instructional time (Learning Loss) is a minimum 20% of total allotment.
 - This column must equal a **minimum** of 20% to ensure compliance with federal laws and regulations.
- V. Column I contains a formula which sums the total PRC 181 Expenditures for Learning Loss (Required 20% Set-Aside) from Current to Prior Years, up to and including March 2025.
- VI. The next column J has been pre-populated from last year's ESSER Annual Report which the PSUs completed, on the total expenditures for Learning Loss (Required 20% Set-Aside) for the period March 2020 to June 30, 2023.
 - This column is provided as a reference and does NOT require input.
 - If the amount is NOT correct, please enter the correct amount.
- VII. The next column K contains a formula that sums the columns L to Y. The sum total reflects all expenditures from PRC 181 towards Learning Loss (Required 20% Set-Aside) for the period 7/1/2023 to 3/31/2025.

- VIII. The next 17 columns, from L to AA, enter the expenditure data on the Required 20% Set-Aside to address impact of lost instructional time (Learning Loss), from July 1, 2023 to the most current period.
- From columns L to Y, please enter the amounts expended to implement the intervention listed.
 - IF expenditures are categorized as “Other,” then please describe “Other” in column Z.
 - The definitions for the interventions can be found in the Appendix.
 - The ACTIVITY/INTERVENTION categories are mutually exclusive. Any expenditures should be allocated to only one ACTIVITY/INTERVENTION.
- IX. In column AA, briefly describe how the activities or interventions in columns L to Z respond to students’ academic, social, and emotional needs.
- X. Validation step: column A, under the PSU information, contains data validations to ensure accuracy of data reported.
- Please make sure the following validation questions are marked as “Y.” Please evaluate and correct as needed until the validations are showing “Y.”
 - Does TOTAL LEARNING LOSS Expenditures (column I) at least 20%?
 - Is TOTAL LEARNING LOSS Expenditures less than or equal to TOTAL PRC 181 Expenditures?
 - Is TOTAL LEARNING LOSS Expenditures less than or equal to TOTAL PRC 181 Allotment?
 - The validation questions not highlighted in yellow have been provided for informational purposes only.
 - Is Total Expenditures for PRC 181 less than or equal to Allotment?

Appendix

US Dept. of Education - Supplement A: Additional Reporting Definitions

Expenditures and contracted services

Direct expenditure	Direct expenditures include any expenditure made directly by the SEA and not by a subgranted entity. For example, if the SEA hired staff to administer the ESSER program using ESSER funds, that would be a direct expenditure. Similarly, if the SEA purchased laptop computers and distributed those laptops to students, that would also be a direct expenditure by the SEA.
Contractors/contracted services	Third party entities that received an award to carry out programmatic activities in support of the purpose of the Federal award should be reported as subgrantees. However, if the third party is only providing goods or services that enable the recipient or subrecipient of a Federal award to carry out a programmatic activity that is the purpose of the Federal award, then the procurement would be considered an expenditure by the recipient or subrecipient of the Federal award and should not be reported as a separate subgrant to the third party entity.

Methods/Interventions

Evidence-based summer learning or summer enrichment programs	Evidence-based interventions and/or enrichment programs that support accelerated learning in the core curriculum based on the state's challenging academic standards during the summer months.
Evidence-based afterschool programs	Voluntary programs that assist students in meeting the challenging State academic standards by providing students with academic enrichment activities and other activities during non-school hours or periods when school is not in session (not including summer months). If the program occurs during summer months, report the associated data under "summer learning or summer enrichment programs" instead.
Extended instructional time	Use of a longer school day, week, or year schedule to significantly increase the total number of school hours to include additional time for a) instruction in core academic subjects including English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography; and/or b) instruction in other subjects and enrichment in activities that contribute to a well-rounded education. Participation is considered mandatory.
High-dosage tutoring	Voluntary intensive tutoring aligned with an evidence-based core curriculum and led by highly trained tutors or certified teachers that occurs one-to-one or in very small groups at least 3 days per week on a sustained basis to help students accelerate their learning in the core curriculum based on the State's challenging academic standards.
Full-service community school	The term "full-service community school" means a public elementary school or secondary school that participates in a community-based effort to coordinate and integrate educational, developmental, family, health, and other comprehensive services through community-based organizations and public and private partnerships; and provides access to such services in school to students, families, and the community, such as access during the school year (including before- and after-school hours and weekends), as well as during the summer.
Educational technology	Mobile technology devices such as tablets and laptops; providing off-campus access to reliable, high-speed internet for students and teachers through the purchase of internet-connected devices/equipment, mobile hotspots, wireless service plans, or installation of Community Wi-Fi Hotspots, especially in underserved communities; teleconferencing applications or programs; software/online/virtual programs, screen capture/recording software, online/virtual cultural curriculum/programs, online/virtual tutoring curriculum/programs, learning management systems; technology accessories, such as headphones, speakers, laptop cameras; and assistive technology devices, such as dedicated communication devices and applications for text-to-speech, graphic organizers, or word prediction.

Source: [ESF Year 5 Annotated Form](#)