



## Issue Brief

July 16, 2020

# Cutting Public School Relief Funds to Subsidize Private Schools –

## **An Analysis of How the Department of Education’s Equitable Services Rule Will Harm Texas Students and School Districts**

*By Morgan Craven, J.D., & Roy L. Johnson, M.A.*

This analysis uses data from 185 Texas school districts to determine the impact of a new rule from the U.S. Department of Education. The rule requires many public school districts across the country to spend more of their critical COVID-19 relief funds on “equitable services” for private schools, regardless of the financial need of the private school students.

**The Department of Education’s interpretation of the CARES Act could cost school districts in Texas more than \$38 million. This money could have been used to fund hundreds of counselors, social workers and nurses and to purchase equipment like computers, face masks or hand sanitizer. It could have been used to support remote learning needs and other critical services for students and teachers.**

The rule will harm all students in public schools, particularly students of color, students from families with limited incomes, English learners, students with disabilities, and others who most need CARES Act funds. These students and their families have been denied access to excellent and equitable educational opportunities for generations. They have been impacted by discriminatory policies and practices that keep their schools underfunded, make them more likely to be pushed into the school-to-prison pipeline, and erect barriers to college. The Department of Education’s rule funnels money away from the public schools that serve these students – even as they face additional challenges of educating and providing supports like meals and health services remotely – further entrenching the inequities exacerbated by the pandemic.

Based on its analysis, IDRA recommends the following.

- Families, students, educators and all other advocates who care about the needs of students in public schools should submit a comment to the Department of Education urging it to rescind the interim final rule that funnels more money away from public schools and toward private schools. Comments can be submitted online [here](#) and must be submitted by July 31, 2020.

- The Department of Education should rescind its interim final rule related to CARES Act Programs and Equitable Services to Students and Teachers in Non-Public Schools (Docket ID ED-2020-OESE-0091).
- The U.S. Congress should reconsider the “equitable services” provision in the Every Student Succeeds Act and instead invest federal monies, and incentivize states to invest other funds, in public schools to ensure they are able to provide all students with an excellent and equitable education.
- In subsequent COVID-19 stimulus bills, if the “equitable services” provision remains, the U.S. Congress should clarify that “equitable services” calculations should be made based on the proportion of private school students from families with limited incomes, not on total private school enrollment. This clarification would be consistent with the Department of Education’s own guidance on equitable services issued prior to the pandemic.
- State education agencies and state legislatures should support local education agencies (LEAs), including traditional public school districts, and bolster ways to keep money in public schools instead of diverting funds from students and communities through vouchers, education savings accounts, and other schemes that provide public dollars to private entities.
- LEAs should ensure robust and meaningful coordination with families – particularly families of color and families with limited incomes – to determine how to best respond to their needs during and after the pandemic.

## **Background: Federal Funding for Educating Students from Families with Limited Incomes<sup>1</sup>**

The Elementary and Secondary Education Act of 1965 (ESEA) – reauthorized in 2015 by the Every Student Succeeds Act (ESSA) – allocates federal funding for LEAs that serve high concentrations of students from families with limited incomes. ESEA’s Title I, Part A (Title I) program provides supplemental funding to qualifying LEAs for supports, activities and services to ensure “fair, equitable, and high-quality education, and to close educational achievement gaps.”<sup>2</sup> The funds are intended to address the needs of “educationally disadvantaged” students and families that schools and other institutions have historically failed to adequately serve.<sup>3</sup> LEAs distribute these funds to schools within their districts, based on schools’ poverty levels. Within a single LEA, some schools may be designated “Title I schools” and receive program funds, and some may not.

## **What are “equitable services”?**

Since the passage of ESEA, some private schools also have been eligible to receive services – like home tutoring, counseling programs and computer-assisted instruction – through Title I funds.<sup>4</sup> The law’s “equitable services” provision requires LEAs that receive Title I funds to determine the proportion of students from families with low incomes who attend private schools within their Title I campus boundaries.<sup>5</sup> The LEAs must then allocate a corresponding proportion – the “proportional share” – of their Title I funds for services for those private school students.<sup>6</sup>

<sup>1</sup> IDRA uses the term “students from families with limited incomes” for the students who many education agencies call “low-income students.” Throughout this document, the use of “low-income” to describe students in families is done sparingly, either to quote agency documents directly, or to ensure clarity by mirroring agency wording in describing a specific rule or concept.

<sup>2</sup> ESSA. (2020). S. 1177 – 114<sup>th</sup> Congress: Every Student Succeeds Act, sec. 1001; see also CRS (2017). “[History of the ESEA Title I Formulas](#),” Congressional Research Service.

<sup>3</sup> See ESSA. (2015). S. 1177 – 114<sup>th</sup> Congress: Every Student Succeeds Act.

<sup>4</sup> See U.S. Dep’t. of Ed. (Oct. 7, 2019), [Title I, Part A of the Elementary and Secondary Education Act of 1965, as Amended by the Every Student Succeeds Act: Providing Equitable Services to Eligible Private School Children, Teachers, and Families Updated, Non-Regulatory Guidance](#), page 34, U.S. Department of Education.

<sup>5</sup> ESSA. *supra* note 3. Sec. 1117(a)(4)(a).

<sup>6</sup> *Id.*; see U.S. Dep’t. of Ed., *supra* note 4, p. 15.

According to long-standing guidance, reaffirmed by the Department of Education as recently as October 2019, LEAs must calculate the share of Title I funds for equitable services by determining “an accurate count of children from *low-income families* who attend public and private schools and reside in participating Title I public school attendance areas.”<sup>7</sup> The Department of Education explains the various methods, all based on measures of poverty, that LEAs may use to determine equitable services funds and provides the chart below in its guidance.<sup>8</sup>

Example – Determining the Proportional Share			
Public School Attendance Area	Number of Public School Low-Income Children	Number of Private School Low-Income Children	Total Number of Low-Income Children
A	500	120	620
B	300	9	309
C	200	6	206
D	350	15	365
Total	1,350	150	1,500
Proportional Share	90%	10%	
	\$900,000	\$100,000	

Source: The U.S. Department of Education Guidance<sup>9</sup>

## CARES Act Education Funding

In addition to distributing funds through ESEA, the Department of Education now distributes – and creates regulations for – the funds intended to provide emergency COVID-19 relief to LEAs through the Coronavirus Aid, Relief and Economic Security (CARES) Act.<sup>10</sup> The Act provides education-related relief funds to state governors, institutions of higher education and state education agencies for distribution to LEAs, including school districts.<sup>11</sup>

The funds distributed to LEAs that serve elementary and secondary school students flow through the Governor’s Emergency Education Relief Fund (GEER Fund) and the Elementary and Secondary School Emergency Relief Fund (ESSER Fund).<sup>12</sup>

The GEER Fund allows governors to distribute funds to education agencies, colleges and universities, and other education-related entities that have been highly impacted by the coronavirus.<sup>13</sup> GEER Fund monies may be used to support the needs of these entities and ensure continued functionality of schools.

<sup>7</sup> See U.S. Dep’t. of Ed., *supra* note 4, p. 7 (emphasis added).

<sup>8</sup> *Id.* at 14-15.

<sup>9</sup> *Id.* at 15, explaining “to calculate the proportional share for equitable services, the LEA would determine the overall number of children from low-income families who reside in participating Title I public school attendance areas and who attend public schools and private schools. Using the proportion of children from low-income families who attend private schools, the LEA would determine the amount of funds available for equitable services based on that proportional share of the LEA’s total Title I allocation.”

<sup>10</sup> See CARES Act. (2020). H.R. 748 – 116<sup>th</sup> Congress, [The Coronavirus Aid, Relief and Economic Security Act](#).

<sup>11</sup> IDRA. (March 27, 2020). [An Overview of the Coronavirus Aid, Relief and Economic Security \(CARES\) Act](#), Intercultural Development Research Association.

<sup>12</sup> *Id.*

<sup>13</sup> *Id.*

In accordance with the CARES Act, the Department of Education has divided the approximately \$13 billion in the ESSER Fund to state education agencies “based on the proportion that each state received under Title I, Part A” of ESEA in 2019.<sup>14</sup> These agencies are then required to distribute at least 90% of these funds through subgrants to LEAs using formulae based on the 2019 Title I allocations.<sup>15</sup>

An LEA that did not receive Title I funds to serve students from families with limited incomes in 2019 is not eligible to receive a subgrant from the ESSER Fund.<sup>16</sup>

LEAs that receive ESSER Fund subgrants may use them for any of the allowable expenses defined in the CARES Act, including purchasing technology for distance learning and meeting the needs of students from families with low incomes, students with disabilities, English learners, migrant students, students of color, students experiencing homelessness and students in the foster care system.<sup>17</sup> (See Appendix A for a list of allowable uses.) The remaining 10% of a state’s ESSER Funds can be used for state education agency administrative costs and to create an “ESSER Fund Reserve” for distribution to LEAs at the state’s discretion.<sup>18</sup>

**CARES Act** – The Coronavirus Aid, Relief and Economic Security Act. This federal law includes:

**ESSER Fund** – The Elementary and Secondary School Emergency Relief Fund: 90% is distributed to LEAs and the remaining portion is for the state education agency’s discretionary **ESSER Reserve** and administrative costs; and

**GEER Fund** – Governor’s Emergency Education Relief Fund

**LEA** – Local Education Agency, including public school districts and charter schools that act as LEAs.

## New Rules for Equitable Services in the CARES Act

According to the CARES Act, LEAs that receive ESSER Fund grants or subgrants from state governors shall distribute funds to private schools in their district “in the same manner as provided under section 1117 of the ESEA of 1965.”<sup>19</sup> The clear meaning of this provision – supported by the Department’s own 2019 equitable services guidance – is that CARES Act equitable services distributions should be provided to private schools based on the proportion of students from families with limited incomes they serve.

However, the Department of Education has interpreted this provision of the CARES Act differently. The Department issued an interim final rule on July 1, 2020, effective immediately, but open to public comment for 30 days.<sup>20</sup> The rule, which carries the force of law, increases the funding that some LEAs would have to give to private schools, basing the calculation on the proportion of *all* students in the district who attend private schools, regardless of their families’ incomes.

<sup>14</sup> U.S. Dep’t. of Ed. (2020). [Elementary and Secondary School Emergency Relief Fund Methodology for Calculating Allocations](#), U.S. Department of Education.

<sup>15</sup> See CARES Act. *supra* note 10; U.S. Dep’t. of Ed. (2020). [Frequently Asked Questions about the Elementary and Secondary School Emergency Relief Fund \(ESSER Fund\)](#), U.S. Department of Education.

<sup>16</sup> *Id.* at 12, explaining “if an LEA did not receive an FY 2019 Title I, Part A subgrant for school year 2019-20, 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 2019-20 school year or a charter school LEA whose significant expansion makes it eligible for Title I, Part A funds in the 2020-21 school year (see question 11 and the Technical Appendix). However, any LEA may receive ESSER funds from a SEA’s Reserve, including those LEAs that are not eligible for a formula subgrant under the ESSER Fund.”

<sup>17</sup> See IDRA. (March 27, 2020). IDRA Newsletter, *supra* note 11.

<sup>18</sup> See U.S. Dep’t. of Ed. (2020). ESSER FAQs, *supra* note 15.

<sup>19</sup> CARES Act. (2020). *supra* note 10, section 18005(a).

<sup>20</sup> See U.S. Dep’t of Ed. (2020). [CARES Act Programs: Equitable Services to Students and Teachers in Non-Public Schools](#), Federal Register. Though interim final rules are effective as soon as they are posted in the federal register, they remain open for public comment for 30 days. The issuing agency may then decide to alter or rescind the rule.

Under the Department of Education's interpretation of the law, LEAs – including those serving high concentrations of students from families with limited incomes and facing significant budget shortfalls – could have to give significant portions of their emergency funds to private schools to serve students with no demonstrated need.<sup>21</sup>

The rule creates two different scenarios for calculating equitable services funds.

### **Scenario 1: Calculating Spending by Private School Income**

If an LEA spends all of its CARES Act funds on its Title I schools, then it may either (a) use the ESSA Title I formula it used to calculate equitable services for the 2019-20 school year OR (b) base its calculation on the number of low-income students from participating private schools in its district as a proportion of all low-income students in the district who attend Title I and private schools:

Equitable services 1(a)

ESSA Title I calculation from the 2019-20 school year  
# of low-income Title I public school students +  
# of low-income private school students

OR

Equitable Services 1(b)

# of low-income students in participating private schools  
# of low-income Title I public school students  
+  
# of low-income private school students

### **Scenario 2: Calculating Spending by Total Private School Population**

If an LEA spends any CARES Act funds on non-Title I public schools in its district, then it must allocate equitable services funds based on the proportion of all students enrolled in any private school in the LEA that participates in a CARES Act program, regardless of income and even if the private school is not located within a Title I campus attendance area.

Equitable Services 2

# of students in participating private schools in the LEA  
# of all students (public + participating private) in the LEA

The rule applies to COVID-19 relief monies that an LEA may receive from ESSER Fund subgrants, ESSER Fund reserve, and GEER Funds. For each of these funds, the LEA must apply the applicable scenario to calculate equitable services. Under the Department's rule, if an LEA chooses to only use CARES Act funds for Title I schools, it may not redirect other funds from those Title I schools to non-Title I schools in the district. Doing so would violate ESSA's "supplement, not supplant" rule, even though this rule does not otherwise apply to CARES Act funds.

<sup>21</sup> Green, E.L. (May 15, 2020). [DeVos Funnels Coronavirus Relief Funds to Favored Private and Religious Schools](#), New York Times.



## What could this new calculation mean for LEAs in Texas?

Texas is set to receive \$307,026,008 from GEER Fund<sup>22</sup> and \$1,285,886,064 from the ESSER Fund.<sup>23</sup> IDRA's analysis of 185 Texas public school districts showed that the group had 1,106 private schools within their district boundaries in fiscal year 2019.<sup>24</sup> In those districts, approximately 95% of elementary and secondary school students attended public schools and approximately 5% attended private schools.

In the 2018-19 school year, those districts received \$990,678.606 in ESSA Title I, Part A funding and were required to set aside less than 1% – approximately \$6.7 million – for equitable services for participating private schools.<sup>25</sup>

The same 185 school districts are now supposed to receive \$805,098,349 in emergency relief funds through ESSER Fund subgrants.<sup>26</sup> Under the Department's new rule, if those districts were to spend any amount of CARES Act money in non-Title I schools, including on cleaning and sanitization services or personal protective equipment, they would be required to calculate the proportional share for private schools based on total student enrollment. **This would result in an equitable services reserve of more than 5% (\$44,241,009) for the participating private schools and nonprofit homeschools within their district boundaries.**

If those districts only spend funds on Title I schools, they will calculate equitable services spending based on the proportion of private school students from families with limited incomes or using their 2019 Title I formula. This would result in LEAs setting aside approximately \$5.4 million for private and non-profit homeschools.

### Equitable Services for Texas Private Schools under Department of Education's New Rule

	Total CARES Act Funds (185 Texas LEAs)	CARES Act Funds for Public Schools	CARES Act Funds for Private Schools
Scenario 1: Calculating Spending by Private School Family Income	\$805,098,349	\$799,623,681	\$5,474,668
Scenario 2: Calculating Spending by Total Private School Population	\$805,098,349	\$760,857,340	\$44,241,009
<b>Additional Funds Diverted Away from Public Schools to Private Schools with New Population-Based Calculation</b>		<b>- \$38,766,341</b>	<b>+ \$38,766,341</b>

*Note: The LEAs in this analysis set aside approximately 0.68% of their Title I, Part A funds for equitable services, based on the number of students from families with limited incomes enrolled in private schools. The new Department of Education rule basing equitable services funds on total private school enrollment would result in an equitable services reserve of approximately 5.49% if those private schools participate in a CARES Act program.*

<sup>22</sup> U.S. Dep't. of Ed. (2020). [ESSER Fund State Allocation Table](#), U.S. Department of Education.

<sup>23</sup> U.S. Dep't. of Ed. (2020). [ESSER Fund State Allocation Table](#), U.S. Department of Education.

<sup>24</sup> Texas Private School Accreditation Commission (TEPSAC), private school data search available at <http://www.tepsac.org/app/index.html#/search/schools>.

<sup>25</sup> See TEA, [2018-2019 ESSA Consolidated Final Amounts by LEA](#), Texas Education Agency; TEA, [2018-2019 ESSA LEA Private Nonprofit Equitable Services Reservations by LEA](#), Texas Education Agency.

<sup>26</sup> TEA. (2020). [Department of Grant Compliance and Administration CARES Act, Elementary and Secondary School Emergency Relief Fund \(ESSERF\) LEA Entitlement Amounts](#), Texas Education Agency.

According to the new Department of Education rule, if the sampled Texas LEAs spend any amount of CARES Act funds to serve students, teachers or families in non-Title I schools, they could lose over \$38 million of emergency relief funds to private schools and non-profit homeschools in their districts.

The Texas Education Agency (TEA) announced that it will not distribute ESSER Fund subgrants to LEAs to cover new coronavirus-related costs, though many were counting on the funds for previous and ongoing expenses related to supporting students and families during the pandemic.<sup>27</sup> Instead, the ESSER Fund subgrants will be used to replace a portion of the state funds that eligible LEAs lost due to lower in-person daily attendance in schools.<sup>28</sup>

TEA initially issued guidance to school districts on June 25, 2020, instructing them to use the total population of private school students to calculate their equitable services reserves and that it would set aside 5% of each LEA's ESSER Fund formula funds to cover equitable services requirements.<sup>29</sup>

TEA issued an update of that guidance on July 9, 2020, instructing school districts to follow the Department's new rule and resubmit applications for funds that were already submitted.<sup>30</sup> But, many LEAs in Texas may not have much of a choice under the Department's new rule and TEA's ESSER fund spending requirement. Under the Department's rule, Texas LEAs that use any ESSER Funds to replace the much-needed, lost attendance monies in their non-Title I schools will be required to provide equitable services based on the population of all students in private schools in their district.

Under the rule, LEAs will still have to allocate equitable services funding from any GEER Fund or ESSER Fund reserve they receive. Texas will use other coronavirus relief fund monies allocated through the CARES Act to reimburse up to 75% of COVID-related expenses incurred from the start of school closures in mid-March through May 20, 2020.<sup>31</sup>

See Appendix B for information on equitable services allocations for CARES Act funds in the 185 Texas school districts studied.

---

<sup>27</sup> TEA. (June 18, 2020). [CARES Act Funding Support](#), Texas Education Agency.

<sup>28</sup> *Id.* LEAs in Texas receive some state funding based on Average Daily Attendance (ADA) – an indicator of daily student attendance in the school. TEA has instructed LEAs to use the ESSER subgrant funds to make up for the ADA state funding they did receive because of COVID-19 school closures during the 2019-20 school year.

<sup>29</sup> TEA. (July 9, 2020). [Providing Equitable Services to Students and Teachers in Participating Private Non-Profit Schools Under the CARES Act. Guidance Updated July 9, 2020](#), Texas Education Agency.

<sup>30</sup> *Id.*

<sup>31</sup> TEA. (July 9, 2020). *supra* note 29; see also The CARES Act, *supra* note 10, Sec. 5001.

## How Does the Department of Education's Rule Impact Texas Charter Schools?

Though they receive federal funds, including Title I and ESSER Funds, charter schools do not have to provide equitable services to private schools. According to TEA, because charter schools do not have geographic boundaries like traditional public school districts, they have no private schools to which they must provide services.<sup>32</sup>

Texas charter schools received more than \$93 million in Title I, Part A funds in FY 2019.<sup>33</sup> They will receive \$78.03 million in ESSER Funds. They will not be required to set aside any of those funds for equitable services for private schools.

## What could Texas LEAs purchase with \$38 million?

LEAs could make meaningful investments with the equitable services funds that may be reserved under the Department of Education's new rule. In Texas, LEAs will lose more than \$38 million with the Department's new rule and TEA's guidance. There are a number of services, personnel and materials that could be purchased with this money. Schools will need masks, sanitizer, thermometers, shields, COVID-19 tests and additional custodial personnel to keep students and teachers safe and healthy. Schools will need digital devices, hotspots for connectivity, technology training and other instructional materials to support online learning. Schools will need substitute teachers while educators take time off to recover from the virus. Schools will need parent support specialists and family engagement programs to ensure schools stay connected with students and families. Schools will need social workers, counselors and nurses to address the needs of students and families. These mental and behavioral health professionals also will be critical to manage the trauma that many adults and students will feel as a result of the pandemic, distance learning and the racial equity issues that many schools are feeling increased pressures to address.

What School Districts Could do with Lost CARES Act Dollars			
Position/Equipment	Average Cost or Base Salary <sup>a</sup>	Estimated CARES Act ESSER Funding Lost to Texas Public Schools with the New Rule	Number That Could Be Hired or Purchased with Lost ESSER Funds
Counselor	\$67,866	\$38,766,341	571
LSSP/Psychologist	\$67,350	\$38,766,341	576
School Nurse	\$57,151	\$38,766,341	678
Social Worker	\$60,082	\$38,766,341	645
Protective Masks for Students	\$0.75	\$38,766,341	51,688,455
Google Chromebooks	\$232	\$38,766,341	167,096

<sup>a</sup>Source: Texas Education Agency, *Staff Salaries and FTE Counts, 2019-20*. Protective mask costs estimated by the School Superintendents Association and the Association of School Business Officials in "What Will it Cost to Reopen Schools?" Google Chromebook cost estimate based on average bulk purchasing costs for the devices reported by five Texas school districts

<sup>32</sup> See TEA. (July 9, 2020). *supra* note 29 at Frequently Asked Question 32.

<sup>33</sup> TEA data tables, *supra* note 25.



## The Problems with the Department of Education's Interpretation of the CARES Act

The Department of Education has described its new equitable services rule as an attempt to prevent “discrimination” against students who attend private schools.<sup>34</sup> In reality, the rule could take resources away from the many public school students and families who have actually faced discrimination in their schools and other systems for generations.

IDRA and many other educational equity advocates have argued for the equitable distribution of federal, state, and local emergency relief funds, including the targeting of those funds in Title I schools.<sup>35</sup> Students and families of color, those with limited incomes, English learners, those experiencing homelessness, and those with disabilities have long dealt with the systemic inequities in their schools that are being exacerbated by COVID-19. These communities are now being hit hardest by distance learning requirements, the economic impacts of the pandemic, and – for some – even the disease itself.

But the new rule penalizes LEAs that have spent, or plan to spend, any funds outside of Title I schools, even if those uses are permissible under the CARES Act and would provide district-wide benefits, including for those families with limited incomes but whose students do not attend Title I schools.

For example, one permissible use for ESSER funds is for LEAs to work with other local agencies to develop a coordinated response to the pandemic and the impact it is having on students and families in the district. A cross-sector coordinated response plan is certainly a good thing, particularly during a public health crisis. But LEAs will lose money to private schools if they choose this response as it would benefit all students across districts, regardless of Title I status.

Or, as in states like Texas, LEAs may actually have little control over how they use emergency funds. A state agency's decisions could result in LEAs using funds for non-Title I schools and reserving more money for private schools in their district. This diversion of public funds to private entities, families and programs is consistent with other Department of Education actions and harmful to millions of students, families, teachers and schools across the country.<sup>36</sup>

Prior to the publishing of the rule, several states, including Indiana, Maine, Mississippi and Pennsylvania argued that the Department of Education's interpretation of the equitable services provision is contrary to the text of the CARES Act and rejected the Department's guidance.<sup>37</sup>

While the CARES Act is unique because it is responsive to a sudden and specific national crisis, it is similar to other federal education funding programs that are meant to address the long-term and national emergency of

---

<sup>34</sup> U.S. Dep't of Ed. (June 25, 2020). [Secretary DeVos Issues Rule to Ensure CARES Act Funding Serves All Students](#), U.S. Department of Education.

<sup>35</sup> IDRA letter. (Apr. 20, 2020). [Equitable Use of COVID-19 Emergency Relief Funds](#), Intercultural Development Research Association; TLEEC letter. (Apr. 23, 2020). [The CARES Act and Emergency COVID-19 Resource Recommendations](#), Texas Legislative Education Equity Coalition.

<sup>36</sup> See IDRA. (July 1, 2020). [Supreme Court Ruling Widens the Door to Use Public Funds for Vouchers and Religious Schools](#), Intercultural Development Research Association.

<sup>37</sup> See Ohm, R. (May 20, 2020). ["Maine Rejects Federal Guidance That Would Give Private Schools More Relief Funds."](#) The Portland Press Herald; Indiana Superintendent of Public Instruction Memo (May 12, 2020), Final Language for Equitable Share of CARES Act Funds; Pennsylvania Department of Education (May 21, 2020); May 21, 2020; Mississippi Department of Education, ["Cares Act Equitable Services."](#) May 21, 2020. [Guidance on Calculating and Administering Equitable Shares Reservations](#); Mississippi Department of Education (May 21, 2020). [Cares Act Equitable Services](#).

systemic inequities in our education system. The CARES Act was intended to provide support to the students who most need supplemental funding. The language of the CARES Act is clear that ESSER and other funds should be targeted at Title I schools in the same manner as ESEA funds. Any other reading is inconsistent with both the text and intent of the law.<sup>38</sup>

---

The Intercultural Development Research Association is an independent, non-profit organization. Our mission is to achieve equal educational opportunity for every child through strong public schools that prepare all students to access and succeed in college. IDRA strengthens and transforms public education by providing dynamic training; useful research, evaluation, and frameworks for action; timely policy analyses; and innovative materials and programs.

---

<sup>38</sup> [Letter from Robert C. “Bobby” Scott, Chair, Committee on Education and Labor, U.S. House of Representatives, Rosa L. DeLauro, Chair, Committee on Appropriations, Subcommittee on Health and Human Services, Labor, and Education and Other Related Services, U.S. House of Representatives, and Patty Murray, Ranking Member, Committee on Health, Education, Labor, and Pensions, U.S. Senate, to The Honorable Betsy DeVos, Secretary of Education, May 20, 2020.](#)

## Appendix A

### CARES Act Education Funds Allowable Uses

#### Elementary and Secondary Schools Emergency Relief Fund (90% to LEA subgrants)

- 1 Any activity authorized by the ESEA of 1965, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act, the Individuals with Disabilities Education Act, the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act
- 2 Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
- 3 Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.
- 4 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 each population.
- 5 Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
- 6 Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
- 7 Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
- 8 Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all federal, state, and local requirements.
- 9 Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
- 10 Providing mental health services and supports.
- 11 Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.

12 Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

#### **Governor's Emergency Education Relief (GEER) Fund**

- 1 Provide emergency support through grants to the LEAs that the state education agency deems to have been most significantly impacted by COVID-19 to support the ability of such LEAs to continue to provide educational services to public and non-public school students and to support the ongoing functionality of the LEA
- 2 Provide emergency support through grants to IHEs serving students within the state that the governor determines have been most significantly impacted by COVID-19 to support the ability of such institutions to continue to provide educational services and support the ongoing functionality of the institution
- 3 Provide support to any other IHE, LEA, or education-related entity within the state that the governor deems essential for carrying out emergency educational services to students for authorized activities described in section 18003(d)(1) of the CARES Act [Elementary and Secondary School Fund uses listed above] or the Higher Education Act of 1965, as amended (HEA), the provision of childcare and early childhood education, social and emotional support, and the protection of education-related jobs.

## Appendix B

### Equitable Services Allocations for CARES Act Funds in the 185 Texas School Districts Studied by IDRA

District Name	Total Public School Enrollment 2019-20 <sup>a</sup>	Private School Enrollment 2018-19 <sup>b</sup>	Public School Proportion 2019-20 <sup>c</sup>	Private School Proportion <sup>d</sup>	CARES Act ESSER Formula Grant Amount FY 2020 <sup>e</sup>	Estimated Private School CARES Act Amount Based on Total Population New Rule FY 2020 <sup>f</sup>	Net Estimated CARES Amount for Public School FY 2020 <sup>g</sup>
ABILENE ISD	16,612	664	96%	4%	\$3,853,076	\$148,092	\$3,704,984
ALAMO HEIGHTS ISD	4,944	983	83%	17%	\$298,266	\$49,468	\$248,798
ALDINE ISD	67,259	160	100%	0%	\$24,093,119	\$57,178	\$24,035,941
ALEDO ISD	6,437	488	93%	7%	\$228,830	\$16,125	\$212,705
ALICE ISD	4,870	304	94%	6%	\$1,636,176	\$96,134	\$1,540,042
ALIEF ISD	45,300	670	99%	1%	\$16,846,984	\$245,540	\$16,601,444
ALLEN ISD	21,880	165	99%	1%	\$392,348	\$2,937	\$389,411
ALPINE ISD	1,025	54	95%	5%	\$158,184	\$7,917	\$150,267
ALVIN ISD	27,022	385	99%	1%	\$2,168,800	\$30,466	\$2,138,334
AMARILLO ISD	32,436	936	97%	3%	\$7,120,966	\$199,725	\$6,921,241
ANGLETON ISD	6,861	319	96%	4%	\$861,063	\$38,256	\$822,807
ARANSAS COUNTY ISD	2,966	158	95%	5%	\$792,622	\$40,088	\$752,534
ARGYLE ISD	3,483	1,299	73%	27%	\$37,626	\$10,221	\$27,405
ARLINGTON CLASSICS ACADEMY	1,561	182	90%	10%	\$88,617	\$9,253	\$79,364
ARLINGTON ISD	59,532	1,745	97%	3%	\$14,713,238	\$418,992	\$14,294,246
ATHENS ISD	3,136	72	98%	2%	\$760,996	\$17,080	\$743,916
AUSTIN ISD	80,911	10,266	89%	11%	\$16,994,485	\$1,913,480	\$15,081,005
BASTROP ISD	11,434	136	99%	1%	\$1,474,630	\$17,334	\$1,457,296
BAY CITY ISD	3,699	116	97%	3%	\$1,007,089	\$30,622	\$976,467
BEAUMONT ISD	18,162	1,538	92%	8%	\$5,892,446	\$460,030	\$5,432,416
BELLVILLE ISD	2,207	243	90%	10%	\$411,861	\$40,850	\$371,011
BELTON ISD	12,186	357	97%	3%	\$1,137,426	\$32,374	\$1,105,052
BIG SPRING ISD	3,984	30	99%	1%	\$880,705	\$6,582	\$874,123
BIRDVILLE ISD	23,576	1,871	93%	7%	\$3,849,733	\$283,053	\$3,566,680
BOERNE ISD	9,579	978	91%	9%	\$425,030	\$39,375	\$385,655
BONHAM ISD	1,874	83	96%	4%	\$331,119	\$14,043	\$317,076
BRAZOSPORT ISD	12,158	493	96%	4%	\$1,980,419	\$77,175	\$1,903,244



## Equitable Services Allocations for CARES Act Funds in the 185 Texas School Districts Studied by IDRA

District Name	Total Public School Enrollment 2019-20 <sup>a</sup>	Private School Enrollment 2018-19 <sup>b</sup>	Public School Proportion 2019-20 <sup>c</sup>	Private School Proportion <sup>d</sup>	CARES Act ESSER Formula Grant Amount FY 2020 <sup>e</sup>	Estimated Private School CARES Act Amount Based on Total Population New Rule FY 2020 <sup>f</sup>	Net Estimated CARES Amount for Public School FY 2020 <sup>g</sup>
BRENHAM ISD	5,100	392	93%	7%	\$785,233	\$56,047	\$729,186
BROWNSVILLE ISD	43,028	1,525	97%	3%	\$19,709,168	\$674,623	\$19,034,545
BRYAN ISD	16,167	1,113	94%	6%	\$4,115,552	\$265,082	\$3,850,470
BURLESON ISD	12,810	330	97%	3%	\$850,512	\$21,360	\$829,152
CALDWELL ISD	1,737	165	91%	9%	\$348,824	\$30,261	\$318,563
CALHOUN COUNTY ISD	3,840	108	97%	3%	\$780,545	\$21,352	\$759,193
CANYON ISD	10,381	377	96%	4%	\$617,659	\$21,645	\$596,014
CARROLL ISD	8,525	115	99%	1%	\$122,030	\$1,624	\$120,406
CARROLLTON-FARMERS BRANCH ISD	25,611	2,082	92%	8%	\$3,982,515	\$299,411	\$3,683,104
CEDAR HILL ISD	7,625	563	93%	7%	\$1,226,984	\$84,366	\$1,142,618
CLEAR CREEK ISD	42,388	1,860	96%	4%	\$3,426,259	\$144,026	\$3,282,233
CLEBURNE ISD	6,902	92	99%	1%	\$1,167,263	\$15,354	\$1,151,909
COLLEGE STATION ISD	13,936	425	97%	3%	\$1,376,099	\$40,724	\$1,335,375
COLUMBUS ISD	1,543	145	91%	9%	\$256,693	\$22,050	\$234,643
COMAL ISD	25,089	499	98%	2%	\$1,610,960	\$31,416	\$1,579,544
CONROE ISD	64,799	3,764	95%	5%	\$6,323,624	\$347,157	\$5,976,467
COPPELL ISD	13,218	469	97%	3%	\$238,638	\$8,177	\$230,461
CORPUS CHRISTI ISD	36,618	2,655	93%	7%	\$10,120,213	\$684,164	\$9,436,049
CORSICANA ISD	6,047	138	98%	2%	\$1,255,462	\$28,012	\$1,227,450
CROSBY ISD	6,452	177	97%	3%	\$759,688	\$20,284	\$739,404
CROWLEY ISD	15,996	2,237	88%	12%	\$2,585,933	\$317,267	\$2,268,666
CUERO ISD	1,965	147	93%	7%	\$421,804	\$29,359	\$392,445
CYPRESS-FAIRBANKS ISD	117,446	2,823	98%	2%	\$17,398,319	\$408,380	\$16,989,939
DALHART ISD	1,691	140	92%	8%	\$198,386	\$15,169	\$183,217
DALLAS ISD	153,861	19,229	89%	11%	\$61,716,292	\$6,856,217	\$54,860,075
DECATUR ISD	3,464	230	94%	6%	\$251,136	\$15,637	\$235,499
DEER PARK ISD	12,766	496	96%	4%	\$1,487,028	\$55,615	\$1,431,413
DENTON ISD	30,919	792	98%	2%	\$2,590,100	\$64,689	\$2,525,411

## Equitable Services Allocations for CARES Act Funds in the 185 Texas School Districts Studied by IDRA

District Name	Total Public School Enrollment 2019-20 <sup>a</sup>	Private School Enrollment 2018-19 <sup>b</sup>	Public School Proportion 2019-20 <sup>c</sup>	Private School Proportion <sup>d</sup>	CARES Act ESSER Formula Grant Amount FY 2020 <sup>e</sup>	Estimated Private School CARES Act Amount Based on Total Population New Rule FY 2020 <sup>f</sup>	Net Estimated CARES Amount for Public School FY 2020 <sup>g</sup>
DICKINSON ISD	11,655	170	99%	1%	\$1,880,058	\$27,028	\$1,853,030
DRIPPING SPRINGS ISD	7,210	98	99%	1%	\$239,322	\$3,209	\$236,113
EAGLE MT-SAGINAW ISD	21,024	404	98%	2%	\$1,405,651	\$26,502	\$1,379,149
EAGLE PASS ISD	14,500	319	98%	2%	\$4,681,674	\$100,780	\$4,580,894
EANES ISD	8,166	1,237	87%	13%	\$115,750	\$15,227	\$100,523
ECTOR COUNTY ISD	33,822	785	98%	2%	\$5,457,631	\$123,797	\$5,333,834
EDGEWOOD ISD	9,887	709	93%	7%	\$5,002,289	\$334,713	\$4,667,576
EDINBURG CISD	34,327	247	99%	1%	\$12,837,928	\$91,715	\$12,746,213
EL CAMPO ISD	3,612	309	92%	8%	\$801,155	\$63,136	\$738,019
EL PASO ISD	55,253	4,438	93%	7%	\$19,687,855	\$1,463,783	\$18,224,072
FLORESVILLE ISD	4,132	83	98%	2%	\$477,593	\$9,405	\$468,188
FORT BEND ISD	77,756	4,307	95%	5%	\$8,736,016	\$458,502	\$8,277,514
FORT WORTH ISD	82,891	7,256	92%	8%	\$29,027,321	\$2,336,431	\$26,690,890
FREDERICKSBURG ISD	3,182	520	86%	14%	\$452,119	\$63,507	\$388,612
FRISCO ISD	62,705	1,864	97%	3%	\$581,500	\$16,787	\$564,713
FT DAVIS ISD	224	84	73%	27%	\$37,603	\$10,255	\$27,348
GAINESVILLE ISD	3,061	162	95%	5%	\$688,960	\$34,630	\$654,330
GALENA PARK ISD	22,428	162	99%	1%	\$5,536,189	\$39,702	\$5,496,487
GALVESTON ISD	7,041	925	88%	12%	\$1,689,767	\$196,213	\$1,493,554
GARLAND ISD	55,701	1,687	97%	3%	\$12,124,109	\$356,405	\$11,767,704
GEORGETOWN ISD	12,160	455	96%	4%	\$890,424	\$32,116	\$858,308
GOOSE CREEK CISD	23,926	579	98%	2%	\$4,388,378	\$103,688	\$4,284,690
GRANBURY ISD	7,474	135	98%	2%	\$1,063,553	\$18,870	\$1,044,683
GRAND PRAIRIE ISD	29,266	364	99%	1%	\$5,662,584	\$69,564	\$5,593,020
GRAPEVINE-COLLEYVILLE ISD	14,234	1,757	89%	11%	\$1,153,799	\$126,773	\$1,027,026
GREENVILLE ISD	5,364	203	96%	4%	\$1,260,055	\$45,948	\$1,214,107
HALLETTSVILLE ISD	1,135	309	79%	21%	\$144,998	\$31,028	\$113,970
HARLINGEN CISD	18,365	555	97%	3%	\$6,786,636	\$199,079	\$6,587,557

## Equitable Services Allocations for CARES Act Funds in the 185 Texas School Districts Studied by IDRA

District Name	Total Public School Enrollment 2019-20 <sup>a</sup>	Private School Enrollment 2018-19 <sup>b</sup>	Public School Proportion 2019-20 <sup>c</sup>	Private School Proportion <sup>d</sup>	CARES Act ESSER Formula Grant Amount FY 2020 <sup>e</sup>	Estimated Private School CARES Act Amount Based on Total Population New Rule FY 2020 <sup>f</sup>	Net Estimated CARES Amount for Public School FY 2020 <sup>g</sup>
HAYS CISD	20,793	245	99%	1%	\$1,784,715	\$20,784	\$1,763,931
HENDERSON ISD	3,418	90	97%	3%	\$612,528	\$15,715	\$596,813
HEREFORD ISD	4,037	120	97%	3%	\$925,472	\$26,716	\$898,756
HILLSBORO ISD	1,975	40	98%	2%	\$501,902	\$9,963	\$491,939
HITCHCOCK ISD	1,772	68	96%	4%	\$400,668	\$14,807	\$385,861
HOUSTON ISD	210,061	24,735	89%	11%	\$81,721,075	\$8,609,051	\$73,112,024
HUMBLE ISD	45,078	1,297	97%	3%	\$3,166,240	\$88,552	\$3,077,688
HUNTSVILLE ISD	9,169	415	96%	4%	\$1,257,742	\$54,462	\$1,203,280
HURST-EULESS-BEDFORD ISD	23,816	735	97%	3%	\$3,262,703	\$97,678	\$3,165,025
IRVING ISD	33,544	840	98%	2%	\$7,996,072	\$195,344	\$7,800,728
JEFFERSON ISD	1,271	25	98%	2%	\$450,727	\$8,695	\$442,032
JOSHUA ISD	5,618	167	97%	3%	\$531,511	\$15,344	\$516,167
JUDSON ISD	23,680	1,218	95%	5%	\$4,072,241	\$199,212	\$3,873,029
KATY ISD	83,423	1,115	99%	1%	\$5,151,663	\$67,947	\$5,083,716
KEENE ISD	1,100	383	74%	26%	\$258,268	\$66,700	\$191,568
KELLER ISD	35,267	1,153	97%	3%	\$1,829,249	\$57,911	\$1,771,338
KENNEDALE ISD	2,975	254	92%	8%	\$270,699	\$21,294	\$249,405
KERRVILLE ISD	4,818	226	96%	4%	\$1,013,366	\$45,405	\$967,961
KILLEEN ISD	45,336	385	99%	1%	\$8,287,735	\$69,788	\$8,217,947
KINGSVILLE ISD	3,102	20	99%	1%	\$1,094,783	\$7,013	\$1,087,770
KLEIN ISD	54,096	622	99%	1%	\$6,703,912	\$76,206	\$6,627,706
LA GRANGE ISD	1,931	111	95%	5%	\$242,293	\$13,171	\$229,122
LAKE TRAVIS ISD	11,085	193	98%	2%	\$323,026	\$5,528	\$317,498
LAMAR CISD	35,156	342	99%	1%	\$3,440,750	\$33,149	\$3,407,601
LAREDO ISD	23,706	1,062	96%	4%	\$13,438,583	\$576,218	\$12,862,365
LEANDER ISD	41,381	1,491	97%	3%	\$739,703	\$25,725	\$713,978
LEVELLAND ISD	2,898	13	100%	0%	\$589,403	\$2,632	\$586,771
LEWISVILLE ISD	52,189	1,413	97%	3%	\$73,701	\$1,943	\$71,758
LLANO ISD	1,778	60	97%	3%	\$435,149	\$14,205	\$420,944
LONGVIEW ISD	8,575	839	91%	9%	\$2,092,191	\$186,461	\$1,905,730

## Equitable Services Allocations for CARES Act Funds in the 185 Texas School Districts Studied by IDRA

District Name	Total Public School Enrollment 2019-20 <sup>a</sup>	Private School Enrollment 2018-19 <sup>b</sup>	Public School Proportion 2019-20 <sup>c</sup>	Private School Proportion <sup>d</sup>	CARES Act ESSER Formula Grant Amount FY 2020 <sup>e</sup>	Estimated Private School CARES Act Amount Based on Total Population New Rule FY 2020 <sup>f</sup>	Net Estimated CARES Amount for Public School FY 2020 <sup>g</sup>
LUBBOCK ISD	27,348	2,107	93%	7%	\$7,919,866	\$566,531	\$7,353,335
LUFKIN ISD	7,869	261	97%	3%	\$1,972,832	\$63,334	\$1,909,498
MANSFIELD ISD	35,669	524	99%	1%	\$2,988,307	\$43,265	\$2,945,042
MARBLE FALLS ISD	4,354	416	91%	9%	\$706,771	\$61,639	\$645,132
MARSHALL ISD	5,336	154	97%	3%	\$1,566,592	\$43,944	\$1,522,648
MCALLEN ISD	22,427	1,172	95%	5%	\$8,802,678	\$437,168	\$8,365,510
MCKINNEY ISD	24,621	587	98%	2%	\$1,533,238	\$35,703	\$1,497,535
MEDINA VALLEY ISD	5,868	143	98%	2%	\$528,333	\$12,569	\$515,764
MESQUITE ISD	39,856	583	99%	1%	\$8,756,388	\$126,239	\$8,630,149
MIDLAND ISD	26,432	2,412	92%	8%	\$3,364,592	\$281,355	\$3,083,237
MIDWAY ISD	8,375	238	97%	3%	\$16,875	\$466	\$16,409
MISSION CISD	15,465	129	99%	1%	\$6,729,777	\$55,671	\$6,674,106
MONTGOMERY ISD	9,025	86	99%	1%	\$437,802	\$4,132	\$433,670
MUENSTER ISD	535	237	69%	31%	\$28,410	\$8,722	\$19,688
NACOGDOCHES ISD	6,213	348	95%	5%	\$2,515,190	\$133,407	\$2,381,783
NEW BRAUNFELS ISD	9,541	590	94%	6%	\$1,020,770	\$59,447	\$961,323
NEW CANEY ISD	16,110	59	100%	0%	\$1,999,677	\$7,297	\$1,992,380
NORTH EAST ISD	64,539	7,253	90%	10%	\$11,052,185	\$1,116,580	\$9,935,605
NORTHSIDE ISD	107,817	3,045	97%	3%	\$17,340,785	\$476,292	\$16,864,493
PASADENA ISD	52,878	374	99%	1%	\$14,512,108	\$101,922	\$14,410,186
PEARLAND ISD	21,760	533	98%	2%	\$1,147,856	\$27,444	\$1,120,412
PFLUGERVILLE ISD	26,400	971	96%	4%	\$2,945,914	\$104,508	\$2,841,406
PHARR-SAN JUAN-ALAMO ISD	32,412	519	98%	2%	\$12,231,671	\$192,774	\$12,038,897
PLAINVIEW ISD	5,247	148	97%	3%	\$1,355,158	\$37,176	\$1,317,982
PLANO ISD	52,629	5,127	91%	9%	\$4,033,410	\$358,046	\$3,675,364
PLEASANTON ISD	3,572	60	98%	2%	\$921,311	\$15,220	\$906,091
PORT ARTHUR ISD	8,310	189	98%	2%	\$2,950,775	\$65,619	\$2,885,156
PROSPER ISD	16,857	299	98%	2%	\$55,791	\$972	\$54,819

## Equitable Services Allocations for CARES Act Funds in the 185 Texas School Districts Studied by IDRA

District Name	Total Public School Enrollment 2019-20 <sup>a</sup>	Private School Enrollment 2018-19 <sup>b</sup>	Public School Proportion 2019-20 <sup>c</sup>	Private School Proportion <sup>d</sup>	CARES Act ESSER Formula Grant Amount FY 2020 <sup>e</sup>	Estimated Private School CARES Act Amount Based on Total Population New Rule FY 2020 <sup>f</sup>	Net Estimated CARES Amount for Public School FY 2020 <sup>g</sup>
RED OAK ISD	6,067	278	96%	4%	\$384,210	\$16,834	\$367,376
RICHARDSON ISD	39,619	3,147	93%	7%	\$7,858,095	\$578,250	\$7,279,845
RIO GRANDE CITY CISD	10,194	216	98%	2%	\$4,402,215	\$91,343	\$4,310,872
ROBSTOWN ISD	2,760	142	95%	5%	\$1,416,639	\$69,319	\$1,347,320
ROCKWALL ISD	17,007	452	97%	3%	\$729,807	\$18,894	\$710,913
ROUND ROCK ISD	50,593	1,677	97%	3%	\$2,817,996	\$90,411	\$2,727,585
SAN ANGELO ISD	14,574	424	97%	3%	\$2,848,284	\$80,522	\$2,767,762
SAN ANTONIO ISD	48,532	4,928	91%	9%	\$21,164,881	\$1,951,001	\$19,213,880
SAN FELIPE-DEL RIO CISD	10,331	197	98%	2%	\$2,625,963	\$49,137	\$2,576,826
SAN MARCOS CISD	8,224	2,078	80%	20%	\$1,644,964	\$331,803	\$1,313,161
SANTA FE ISD	4,528	161	97%	3%	\$399,059	\$13,702	\$385,357
SCHULENBURG ISD	723	175	81%	19%	\$127,423	\$24,832	\$102,591
SEGUIN ISD	7,226	329	96%	4%	\$1,414,410	\$61,594	\$1,352,816
SHELDON ISD	10,133	111	99%	1%	\$1,501,051	\$16,265	\$1,484,786
SHERMAN ISD	7,545	527	93%	7%	\$1,398,519	\$91,306	\$1,307,213
SHINER ISD	703	322	69%	31%	\$57,379	\$18,025	\$39,354
SOCORRO ISD	47,575	49	100%	0%	\$9,858,730	\$10,144	\$9,848,586
SPRING BRANCH ISD	35,188	8,263	81%	19%	\$8,362,382	\$1,590,259	\$6,772,123
SPRING ISD	35,336	940	97%	3%	\$9,438,620	\$244,578	\$9,194,042
SWEENEY ISD	2,029	76	96%	4%	\$354,837	\$12,811	\$342,026
TAYLOR ISD	3,117	124	96%	4%	\$478,709	\$18,315	\$460,394
TEMPLE ISD	8,720	604	94%	6%	\$2,854,306	\$184,899	\$2,669,407
TEXARKANA ISD	8,257	152	98%	2%	\$2,086,312	\$37,712	\$2,048,600
TEXAS CITY ISD	8,451	207	98%	2%	\$2,373,245	\$56,741	\$2,316,504
TOMBALL ISD	18,294	573	97%	3%	\$832,713	\$25,290	\$807,423
TYLER ISD	18,260	2,397	88%	12%	\$4,315,535	\$500,767	\$3,814,768
UNITED ISD	43,033	863	98%	2%	\$13,821,513	\$271,732	\$13,549,781
UVALDE CISD	4,265	195	96%	4%	\$1,832,910	\$80,138	\$1,752,772
VICTORIA ISD	13,846	1,498	90%	10%	\$2,824,307	\$275,731	\$2,548,576



## Equitable Services Allocations for CARES Act Funds in the 185 Texas School Districts Studied by IDRA

District Name	Total Public School Enrollment 2019-20 <sup>a</sup>	Private School Enrollment 2018-19 <sup>b</sup>	Public School Proportion 2019-20 <sup>c</sup>	Private School Proportion <sup>d</sup>	CARES Act ESSER Formula Grant Amount FY 2020 <sup>e</sup>	Estimated Private School CARES Act Amount Based on Total Population New Rule FY 2020 <sup>f</sup>	Net Estimated CARES Amount for Public School FY 2020 <sup>g</sup>
WACO ISD	14,899	1,114	93%	7%	\$4,990,408	\$347,175	\$4,643,233
WALLER ISD	7,729	26	100%	0%	\$954,104	\$3,199	\$950,905
WAXAHACHIE ISD	9,481	182	98%	2%	\$850,235	\$16,014	\$834,221
WEATHERFORD ISD	8,105	250	97%	3%	\$927,228	\$27,745	\$899,483
WEIMAR ISD	684	88	89%	11%	\$90,334	\$10,297	\$80,037
WESLACO ISD	17,164	78	100%	0%	\$6,678,231	\$30,211	\$6,648,020
WEST ISD	1,340	138	91%	9%	\$166,415	\$15,538	\$150,877
WEST ORANGE-COVE CISD	2,523	327	89%	11%	\$894,484	\$102,630	\$791,854
WHITE SETTLEMENT ISD	6,979	493	93%	7%	\$859,730	\$56,725	\$803,005
WHITEHOUSE ISD	4,936	170	97%	3%	\$651,510	\$21,691	\$629,819
WICHITA FALLS ISD	14,091	752	95%	5%	\$3,118,649	\$158,002	\$2,960,647
WILLIS ISD	7,865	321	96%	4%	\$1,053,139	\$41,297	\$1,011,842
WIMBERLEY ISD	2,537	92	97%	3%	\$182,048	\$6,371	\$175,677
YOAKUM ISD	1,574	131	92%	8%	\$373,796	\$28,720	\$345,076
YSLETA ISD	40,428	637	98%	2%	\$14,010,202	\$217,326	\$13,792,876
<b>TOTAL</b>	<b>3,881,497</b>	<b>202,051</b>	<b>95%</b>	<b>5%</b>	<b>\$805,098,349</b>	<b>\$44,241,009</b>	<b>\$760,857,340</b>