

FY 2023 Annual Financial Report (AFR)

CARES, CRRSA, ARP Schedule Instructions

(CARES, CRRSA, ARP 28-35 tab in the AFR)

(Instructions are also applicable to the “CARES, CRRSA, ARP Worksheet”
designed for school district/joint agreement use)

CARES - Coronavirus Aid, Relief, and Economic Security Act

CRRSA - Coronavirus Response and Relief Supplemental Appropriations Act

ARP - American Rescue Plan Act

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Introduction

This schedule must be completed if the school district/joint agreement received/expended CARES, CRRSA, or ARP federal stimulus funding in fiscal year 2023. Please answer the question below before beginning.

<i>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?</i>		Yes			No
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U.S. Department of Education reporting guidelines now require states to submit revenues and expenditures pertaining to CARES Act, CRRSA, and ARP Act federal stimulus funding.

The school district/joint agreement is to complete the [CARES, CRRSA, ARP Worksheet](#) (found under the dropdown “Form” on the [AFR webpage](#)). Its auditor will input the amounts into the (final) schedule that is located within the FY 2023 AFR. It must be **compiled by the school district/joint agreement and is subject to annual audit by an auditor**. It is to be completed if the school district or joint agreement received/expended CARES, CRRSA, and/or ARP federal stimulus funding in FY 2023.

These instructions are designed to help school districts and auditors complete this schedule. The school district and auditor will need to work together.

The school district and/or auditor may review the July 1, 2022, through June 30, 2023, FRIS expenditure reports to help determine the expenditures.

ISBE has diligently worked to verify that all the federal stimulus funding for FY 2023 has been individually listed on this schedule. In the event that ISBE did not include a federal stimulus fund from the CARES Act, CRRSA, or ARP Act for FY 2023, please 1) enter the revenues on the other CARES, CRRSA, and ARP revenue lines and describe on the Itemization tab within the AFR and 2) enter the expenditures on the other CARES, CRRSA, and ARP expenditure sections.

Acronyms

ARP – American Rescue Plan Act

CARES – Coronavirus Aid, Relief, and Economic Security Act

CRRSA – Coronavirus Response and Relief Supplemental Appropriations Act

ESSER – Elementary and Secondary School Emergency Relief

FRIS – Financial Reimbursement Information System Inquiry

GEER – Governor’s Emergency Education Relief

Programs

ESSER I is program 4998 with sub program codes ER, DE, EE, & PL in FRIS.

ESSER II is program 4998 with sub program codes E2, FG, SE, PM, CP, D2, HT, and ST in FRIS.

GEER I is program 4998 with sub program codes DG and EC in FRIS.

GEER II is program 4998 with sub program codes GO, RC, and JK in FRIS.

ESSER III is program 4998 with sub program codes E3, CO, C3, D3, EB, ES, PM, and S3 in FRIS.

CRRSA Nutrition funding is not program 4998, but instead is revenue account 4210 within the AFR with sub program code SN in FRIS.

ARP Nutrition funding is not program 4998, but instead is revenue account 4210 within the AFR with sub program codes BT and SC in FRIS.

ARP IDEA is program 4998 with sub program codes ID, EI, PS, and CE in FRIS.

ARP Homeless I is program 4998 with sub program codes HM and HL in FRIS.

CURES is program 4998 with sub program codes BG, FS, AS, and SW in FRIS.

FRIS Sub Program Codes

ESSER I Funds

- ER – (FRIS Sub Program Code) ESSER I formula grants (ESSER I funds)
- DE – (FRIS Sub Program Code) Digital Equity formula grants (ESSER I funds)
- EE – (FRIS Sub Program Code) Early Childhood Grants (ESSER I funds)
- PL – (FRIS Sub Program Code) Professional Learning Grant (ESSER I funds)

ESSER II Funds

- E2 – (FRIS Sub Program Code) ESSER II formula grants (ESSER II funds)
- FG – (FRIS Sub Program Code) Jumpstart Kindergarten and First Grade (ESSER II funds)
- SE – (FRIS Sub Program Code) Social Emotional Learning and Trauma Response (ESSER II funds)

- PM – (FRIS Sub Program Code) Principal Mentoring (ESSER II funds)
- CP – (FRIS Sub Program Code) Community Partnership Grants (ESSER II funds)
- D2 – (FRIS Sub Program Code) Digital Equity II (ESSER II funds)

GEER I Funds

- DG – (FRIS Sub Program Code) Digital Equity formula grants (GEER I funds)
- EC – (FRIS Sub Program Code) GEER Early Childhood Grants (GEER I funds)

GEER II Funds

- GO – (FRIS Sub Program Code) Erickson Institute/ INCCRRA – GOECD (GEER II funds)
- RC – (FRIS Sub Program Code) Reg & Com Systems Illinois Action for Children Grant/ INCCRRA (GEER II funds)
- JK – (FRIS Sub Program Code) Jumpstart Kindergarten (GEER II funds)

ESSER III Funds

- E3 – (FRIS Sub Program Code) ESSER III formula grants (ESSER III)
- CO – (FRIS Sub Program Code) Special Ed Coop Funding (ESSER III)
- C3 – (FRIS Sub Program Code) Community Partnerships (ESSER III)
- D3 – (FRIS Sub Program Code) Digital Equity (ESSER III)
- EB – (FRIS Sub Program Code) Elevating Educators - Bilingual Education (ESSER III)
- ES – (FRIS Sub Program Code) Elevating Educators - Special Education (ESSER III)
- PM – (FRIS Sub Program Code) Principal Mentoring (ESSER III)
- S3 – (FRIS Sub Program Code) Social Emotional Learning and Trauma Response (ESSER III)

CRRSA Child Nutrition

- SN – (FRIS Sub Program Code) Child Nutrition Emergency Funding 4210 (CRRSA Child Nutrition)

ARP Child Nutrition

- BT – (FRIS Sub Program Code) Nutrition PEBT Funding (ARP Nutrition)
- SC – (FRIS Sub Program Code) Nutrition Supply Chain Assistance (ARP Nutrition)

ARP IDEA

- ID – (FRIS Sub Program Code) IDEA ARP Funding Flow Through (ARP IDEA)
- EI – (FRIS Sub Program Code) IDEA ARP Funding – CEIS (ARP IDEA)
- PS – (FRIS Sub Program Code) IDEA Preschool Funding Flow Through (ARP IDEA)
- CE – (FRIS Sub Program Code) ARP IDEA Coordinated Early Intervening Services (CEIS) (ARP IDEA)

ARP Homeless I

- HM – (FRIS Sub Program Code) McKinney Vento Homeless (ROE) (ARP Homeless I)
- HL – (FRIS Sub Program Code) McKinney Vento Homeless (LEA) (ARP Homeless I)

CURES

- BG – (FRIS Sub Program Code) Black and Gold Initiative (CURES)
- AP – (FRIS Sub Program Code) After School Programs (CURES)
- FS – (FRIS Sub Program Code) Freedom Schools (CURES)
- AS – (FRIS Sub Program Code) After School Programs (CURES)

- SW – (FRIS Sub Program Code) Southwest Organizing Project (CURES)

Part 1: CARES, CRRSA, ARP Revenue

Part 1: Revenue Section A

Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for **expenditures reported in the prior year FY 2020, FY 2021 and/or FY 2022 AFR.**

School districts were able to report unclaimed FY 2020, FY 2021 and/or FY 2022 approvable CARES, CRRSA, and ARP expenses on their FY 2023 expenditure reports, which resulted in the school district receiving the revenue for these expenses in FY 2023. The school district will need to list unclaimed FY 2020, FY 2021 and/or FY 2022 expenditures on its FY 2023 expenditure reports, which resulted in a reimbursement for these expenditures in FY 2023. This revenue will be reported in Section A of the schedule, but the school district should not report these expenditures in the Part 2: CARES, CRRSA, ARP Expenditures section since these expenditures were already reported on the FY 2020, FY 2021 and/or FY 2022 AFR.

Note: This would not include revenue from FY 2022 that was vouchered in FY 2022 but paid in FY 2023. This revenue would be entered in Section B. If the revenue was a receivable for accrual districts in FY 2022, do not enter the revenue in either revenue section.

Example --

The school district had \$25,000 in approvable ESSER III expenses in FY 2020, FY 2021 and/or FY 2022 that had not been claimed to receive reimbursement in FY 2020, FY 2021 and/or FY 2022 and wanted to be reimbursed for those expenses through the ESSER III funding in FY 2023. The school district would have listed these expenditures on one of its FRIS expenditure reports from July 1, 2022, to June 30, 2023. ISBE disbursed the \$25,000 in FY 2023. In this example, these expenditures were not listed on the FRIS expenditure reports in FY 2020, FY 2021 and/or FY 2022. Therefore, the school district was able to be reimbursed for these expenditures in FY 2023.

If the school district answers “yes” to the question below, then revenue should be listed in Revenue Section A.

Did the school district report unclaimed FY 2020, FY 2021 and/or FY 2022 approvable CARES, CRRSA, and ARP expenses on any of its July 1, 2022, through June 30, 2023, FRIS expenditure reports, which resulted in the school district receiving CARES, CRRSA, or ARP revenue for these expenses in FY 2023?

Revenue Section A:

1. ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)
2. ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)
3. ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)
4. GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)
5. GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)
6. Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)

7. Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)
8. Other ARP Revenue (not accounted for above) (Describe on Itemization tab)

Part 1: Revenue Section B

Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.

For cash districts: This section will be for the actual revenue received in FY 2023 (minus the FY 2023 revenue received for FY 2020, FY 2021 and/or FY 2022 expenditures above in Section A). This section will also include the FY 2022 revenue vouchered in FY 2022 and paid in FY 2023.

For accrual districts: This will be all revenue vouchered in FY 2023 and paid within 60 days of the end of the fiscal year, June 30, 2023 (minus the FY 2023 revenue received for FY 2020, FY 2021 and/or FY 2022 expenditures above in Section A). If the revenue was a receivable for accrual districts in FY 2022, do not enter the revenue in either revenue section.

Revenue Section B:

1. ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)
2. ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)
3. GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)
4. GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)
5. ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)
6. CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)
7. ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)
8. ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)
9. ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)
10. CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)
11. Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)
12. Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)
13. Other ARP Revenue (not accounted for above) (Describe on Itemization tab)
14. (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B

Part 1: Revenue Section C

Revenue Section C is the total revenue for Section A and B (minus the ARP-Nutrition Funding). It should equal the revenue account 4998 on the Revenues tab in the FY 2023 AFR. There is an error message that will inform the auditor if the revenues do not equal. Please reconcile the difference before submitting the AFR.

***Revenue Section C does not apply to the school district/joint agreement "CARES, CRRSA, ARP Worksheet."**

Part 2: CARES, CRRSA, ARP Expenditures

The school district and/or auditor may review the July 1, 2022, through June 30, 2023, FRIS expenditure reports to help determine the expenditures. These are FY 2023 expenditures as reported in the FY 2023 AFR (Expenditure tab).

Expenditure Sections:

- Expenditure Section A - ESSER I (CARES)
- Expenditure Section B – ESSER II (CRRSA)
- Expenditure Section C – GEER I (CARES)
- Expenditure Section D – GEER II (CRRSA)
- Expenditure Section E – ESSER III (ARP)
- Expenditure Section F – CRRSA Child Nutrition (CRRSA)
- Expenditure Section G – ARP Nutrition (ARP)
- Expenditure Section H – ARP IDEA (ARP)
- Expenditure Section I – ARP Homeless I (ARP)
- Expenditure Section J – CURES (Coronavirus State and Local Fiscal Recovery Funds)
- Expenditure Section K - Other CARES Act Expenditures (not accounted for above)
- Expenditure Section L - Other CRRSA Expenditures (not accounted for above)
- Expenditure Section M - Other ARP Expenditures (not accounted for above)
- Expenditure Section N - Total Expenditures
- Expenditure Section O - Total Technology

Expenditure sections will be reported using FRIS expenditure reports and/or the school district accounting records.

There are three sub-sections to each expenditure section. These sub-sections are independent of each other.

In the first section, the school district/auditor will list the total expenditures for the Functions 1000 and 2000 paid through the federal stimulus funding for FY 2023.

*Adult Education should not be included in the Instruction function (1000).

In the second section, the school district/auditor will list the specific expenditures in Functions 2530, 2540, and 2560 paid through the federal stimulus funding for FY 2023. **These expenditures are also included in Function 2000 in the first section.**

In the third section, the school district/auditor will list the technology (supplies, purchase services, and equipment) expenditures in Functions 1000 and 2000 paid through the federal stimulus funding for FY 2023. **These expenditures are also included in Functions 1000 and 2000 in the first section.**

Expenditure Section N - Total Expenditures and Expenditure Section O - Total Technology are totaled from the cells above. The school district/auditor does not have complete anything in these sections.

Helpful Links

- [FRIS Inquiry](#)
- [Annual Financial Report \(50-35\) \(isbe.net\)](#)

If you have questions about this schedule, please contact a School Business Services consultant at 217-785-8779 or finance1@isbe.net.