



August 11, 2021

**ESSER and GEER I & II, and ARP - Revised MOE baseline sources:**

(a) Identify and describe the data sources used in determining the levels of State support for elementary and secondary education:

The Government of Puerto Rico has identified the data sources needed to calculate the baseline of the state/local efforts that the State dedicate to provide elementary and secondary education services to students enrolled in the public system, FYs: 2017, 2018, 2019 and 2020. In the following chart you will find the description of the state data sources used for the required calculation:

Source	State Program	Description
1006	Career and Technical Education	The activities that are funded with this source benefit the Career and Technical Education Program schools, such as: payroll and fringe benefits for teachers and other program personnel; utilities, such as potable water services; instructional materials; educational equipment, computers, air conditioners for the schools and classrooms; and scholarships for students.
0001, 1008, 1009, 1010, 1416, 1642, 3002 & 3137	ESEA	These state funds are utilized by the Agency for the following purposes: salaries and fringe benefits for teachers and support personnel (counselors and social workers, etc.) for the schools; and regional staff. Additionally, a portion of the identified sources are to pay for utility's costs for schools and offices. Plus, with these state sources PRDE covers part of the services of the administration and correction of the standardized statewide assessment required by the Title I of ESEA, among other professional services. Moreover, the costs of transportation services for our students, part of the food services that PRDE offers, materials and equipment are financed with the ESEA state budget. Likewise, since the 1008 source corresponds to the state contribution for the Schoolwide program, teachers and parents' trainings, among other school activities are covered through this share. In addition, part of these funds is utilized to cover activities of the Special Education Program.
1552	Adult Education & State Library Services	Payroll and fringe benefits of teachers that provide services to adults of elementary and secondary education and other staff that performs administrative and support tasks. Additionally, this fund is used to buy part of the Adult Education Program materials needed. In addition, part of the funds identified are destined to pay for the salaries and fringe benefits of librarians and the State Library Services Program administrative staff, and for materials needed.
N/A	All	M1: the overall elementary and secondary certified enrollment data of the Puerto Rico Department of Education, for a specific year.

b) Identify and describe the data sources used in determining the levels of State support for higher education:

The Government of Puerto Rico has also identified the data sources needed to calculate the baseline of the state/local efforts that the State commit to provide services to students enrolled in the Institutions of Higher Education ascribed to the Puerto Rico Department of Education and in the University of Puerto Rico, which includes 11 campuses and units FYs: 2017, 2018, 2019 and 2020. In the following chart you will find the description of the data sources used for the required calculation:

<b>Source</b>	<b>State Program</b>	<b>Description</b>
1696	PRDE Higher Education	The activities that are funded with this source are payroll and fringe benefits for teachers and other personnel that work in the institutes of higher education ascribed to the Puerto Rico Department of Education.
N/A	PRDE Higher Education	Enrollment of the Institutes: overall enrollment data of all the institutes of higher education ascribed to the Puerto Rico Department of Education, per year.
General Fund Appropriations and Slot Machines	Transfers made to the University of PR (11 campuses and units)	These expenditures are fully related to operational needs of the 11 campuses ascribed to the University of PR.
General Fund Appropriations (Joint Resolutions)	Transfers made to the University of PR (11 campuses and units)	Most of these funds are for the payment of the Medical Science Campus resident's payroll.
Funds Trainings, Seminars, Tutoring & Technical Services	Transfers made to the University of PR (11 campuses and units)	Trainings, seminars, tutoring & technical services for both, the Central Government and the PR Department of Education personnel.
Legislative Scholarships	Transfers made to the University of PR (11 campuses and units)	The expenditures reported under this category are utilized for the provision of scholarships of students enrolled in the University of PR.
N/A	University of PR (11 campuses and units)	Enrollment of the University of Puerto Rico: overall enrollment data of all the University of PR, per year.

c) Moreover, for the MOE Baseline calculation of the ESSER and GEER II programs, the Government of Puerto Rico utilized the state overall expenditures, as provided by the Puerto Rico Department of the Treasury (Hacienda), per FY (2017, 2018 and 2019). The report provided contains all expenditure transactions for operational purposes that were recorded in the central financial system, PRIFAS, with local/state funds, excluding all federal sources and non-recurrent sources. In addition, it was determined that the costs incurred for the State debt restructuring under the Title III Promesa Act were going to be excluded from this calculation.