



UNITED STATES DEPARTMENT OF EDUCATION

January 27, 2023

The Honorable Debbie Critchfield
Superintendent of Public Instruction
Idaho State Department of Education
650 West State St.
Boise, ID 83720-0027

Dear Superintendent Critchfield:

The U.S. Department of Education (Department) received your written plan for a reasonable level of tolerance when calculating whether the Idaho State Department of Education (DOE) has met State maintenance of equity requirements under the American Rescue Plan Act of 2021 (ARP Act). This written plan applies only to a subset of Idaho's local educational agencies (LEAs) that the State defined as very small.

The ARP Act maintenance of equity requirements help ensure that State and local funding support the students who have been subject to longstanding opportunity gaps in our education system and have also experienced the greatest impacts from the COVID-19 pandemic. Moreover, the ARP Act maintenance of equity requirements are vital for ensuring that States and LEAs maintain funding and staffing levels to address the impact of the pandemic on students' education, and for protecting high-need schools and students from disproportionate cuts if reductions in State and local effort do occur.

The Department determined that it is consistent with the maintenance of equity requirements to allow a State educational agency (SEA) to calculate whether it has maintained equity with respect to its very small high-need and highest-poverty LEAs within a reasonable "tolerance level." The Department's determination is based on the possibility of significant volatility in the calculated per-pupil funding amounts for very small LEAs caused by small changes in student enrollment, which may be unrelated to whether an SEA has achieved the intent to maintain equity in funding. (See *Frequently Asked Questions, American Rescue Plan Elementary and Secondary School Emergency Relief Program, Maintenance of Equity Requirements*, July 26, 2022, Question 21(a).)

The Idaho DOE considers LEAs with enrollments of 500 or fewer students to be "very small LEAs." Under this proposed threshold, Idaho has 71 very small LEAs out of 178 LEAs statewide. The Idaho DOE asserts that the calculated per-pupil funding amounts for very small LEAs in Idaho are significantly affected by small changes in student enrollment, which makes these data an unreliable indicator of whether the SEA has achieved the intent of maintaining equity in funding across LEAs.

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For its 71 very small LEAs, the Idaho DOE proposes to implement a 15 percent tolerance. After reviewing the Idaho DOE's tolerance proposal (including the data submitted), the unique circumstances in the State, and our further State-specific analysis, we have determined that this approach includes a reasonable level of tolerance when calculating whether Idaho has maintained equity for very small LEAs.

We appreciate your diligence in developing this proposal. If you have any questions, please contact your program officer at: Idaho.OESE@ed.gov.

Sincerely,

Laura Jimenez

Laura Jimenez
Director, Office of State and Grantee Relations
Office of Elementary and Secondary Education
United States Department of Education