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To: City/Town and District Accountants  
From: Rob O'Donnell, School Finance Director,  
Department of Elementary and Secondary Education  
Deborah A. Wagner, Director of Accounts, Division of Local Services  
Subject: Foundation Reserve Aid  
Date: May 2022

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The following is joint guidance issued by the Department of Elementary and Secondary Education and the Division of Local Services, Bureau of Accounts regarding FY2022 One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid.

**Background:**

The FY2022 General Appropriation Act (GAA) provided funding for districts with "pandemic-related disruptions in their enrollment" that impacted their Chapter 70 aid for FY2022 ([line item 7061-0011](#)). Districts were eligible to receive funding if they experienced enrollment increases from FY2022 to FY2023 with priority funding provided to districts with enrollment declines from FY2021 to FY2022 followed by significant enrollment increases from FY2022 to FY2023, defined herein as regaining at least 10 percent of the enrollment lost and at least 5 students. Based on these criteria, [128 districts received assistance payments](#). The total payment statewide was \$14,296,371.

The payment amounts were determined based on modeling of the impact that pandemic-related enrollment changes would have had on Chapter 70 aid for FY2022, if returning students had been included in the original headcounts used to calculate FY22 Chapter 70 aid amounts. Specifically, priority districts were eligible for awards based on:

- A. the change in the district's foundation budget reflecting the impact of enrollment changes from FY2022 to FY2023 *multiplied by*
- B. the district's FY2022 target aid share *adjusted by* the percentage of the FY2022 enrollment decline that was re-established in the district as identified in the October 1, 2021 SIMS collection.

Priority districts received no more than \$6,604 *per additional pupil*, which is the FY2022 statewide average Chapter 70 aid per pupil, and not less than a \$2,500 total award, provided that they were eligible for an award under the program criteria. All other districts that experienced any year-over-year increase in enrollment between FY21 and FY22 received at least \$100 per additional pupil, provided that the calculated award constituted at least \$1,500 total.

**Spending Purpose:**

There are no restrictions on how these one-time funds can be used to support school district operations or capital improvements.

**Timeframe:**

These funds may be carried into FY2023.

**Accounting:**

The FY2022 General Appropriation Act (GAA) provided language in the line item ([line item 7061-0011](#)), that allows for the following:

*"...notwithstanding any general or special law to the contrary, any funds distributed from this item to a city, town or regional school district shall be deposited with the treasurer of such city, town or regional school district and held in a separate account and shall be expended by the school committee of such city, town or regional school district without further appropriation."*

Therefore, when these payments are received by a city, town or district, a fund may be established in the Special Revenue Funds and expended by the school committee without further appropriation.

Please direct all questions regarding these assistance payments to [Rob Hanna](#) (781-338-6525) or [Rob O'Donnell](#) (781-338-6512).

For questions regarding the accounting for these payments, please contact your Bureau of Accounts Field Representative.