



CORONAVIRUS EMERGENCY RELIEF LEA HANDBOOK

CARES Act- CRRSA Act- ARP Act

The contents of this handbook were developed under a grant from the U.S. Department of Education. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement. This handbook is subject to change at any time given updates in federal or state legislation or guidance. LEAs are responsible for local program implementation. Any questions not addressed in the handbook should be directed to an assigned Georgia Department of Education (GaDOE) federal program specialist.

Handbook Update Tracking

Updates made to this handbook will be organized in this chart.

Date	Section/Topic
05.13.21	Newly added ARP Act Reserve Grant- FFA-FCCLA Center and Camp John Hope
06.14.21	Additional guidance to support the purchase of additional bus transportation
	Added links to new U. S. Department of Education FAQs- ESSER-GEER Programs & Maintenance of Equity
	CPI Reporting for new positions funded by ESSER
	ARP ESSER Interim Final Rule Requirements
08.17.21	U. S. Department of Education Updated 08.06.21 Maintenance of Equity guidance
	Appendix A- ARP LEA Certification of Exception from Local Maintenance of Equity Requirements
	8.12.21 Moving Forward: Georgia’s Updates for ARP ESSER
	Updates to ARP SEA Allocation Received; Formula Allocations to LEAs; Held in SEA Reserve; and Held for SEA Administration
10.01.21	Required documentation for applying ESSER funding to construction
11.12.21	The link provided to the updated GaDOE CARES Act Equitable Services Consultation Handbook (<i>Updated 11.10.21</i>)
07.14.22	Added the FY23 Maintenance of Equity Exception form

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General Reference Materials

- **Georgia Department of Education website: COVID-19, CARES Act, and CRRSA Act** <https://www.georgiainsights.com/cares-act.html>

- **Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations**
<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>
 - 34 C.F.R. Part 75 direct grant programs
 - 34 C.F.R. Part 76 state-administered programs
 - 34 C.F.R. Part 77 definitions that apply to department regulations
 - 34 C.F.R. Part 81 General Education Provisions Act (GEPA) enforcement
 - 2 C.F.R. Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
 - Subpart A – Acronyms and Definitions
 - Subpart B – General Provisions
 - Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards
 - Subpart D – Post Federal Award Requirements
 - Subpart E – Cost Principles
 - Subpart F – Audit Requirements
 - 34 CFR Part 299 General Provisions

- **Office of Management and Budget (OMB) Uniform Grants Guidance**
<http://www.whitehouse.gov/omb/circulars/>

- **General Education Provisions Act (GEPA)**
http://www4.law.cornell.edu/uscode/html/uscode20/usc_sup_01_20_10_31.html

- **Georgia’s State ESSA Plan was approved on January 18, 2018**
<http://www.gadoe.org/External-Affairs-and-Policy/communications/Pages/ESSA.aspx>

- **Georgia Department of Education’s Federal Programs Handbook**
<https://www.gadoe.org/School-Improvement/Federal-Programs/Pages/Federal-Programs-Handbook.aspx>

- **U. S. Department of Education’s FAQ ESSER-GEER Programs, May 2021**
https://oese.ed.gov/files/2021/05/ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf

- **U.S. Department of Education’s ARP-ESSER FAQ Maintenance of Equity Requirements, August 2021**
https://oese.ed.gov/files/2021/08/Maintenance-of-Equity-updated-FAQs_final_08.06.2021.pdf

FEDERAL GRANTS DESCRIPTION AND PURPOSE

CARES Act - ESSER I

The Coronavirus Aid, Relief and Economic Security (CARES) Act, signed into law by President Donald Trump on March 27, 2020, provides funding and flexibility for states to respond to the COVID-19 emergency in K-12 schools. The CARES Act includes funds for Elementary and Secondary Schools Secondary Relief (ESSER I). The purpose of the ESSER I funds is to concentrate on areas of the most need, where the academic and non-academic components for school districts had the most significant impact due to the COVID-19 pandemic, and local funds are limited to address these needs.

The bill includes an Education Stabilization Fund, which provides states with \$13.5 billion in K-12 formula grants. This grant is distributed to states based on their share of ESEA Title I-A funds. State education agencies will then allocate at least 90% of funds to school districts and public charter schools based on their allocation of Title I-A funds. State agencies may choose to use a portion or all the remaining K-12 funds to respond to emergency needs as determined by the state agency.

Funds to local districts can be used for coronavirus-response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all students, and additional activities authorized by federal elementary and secondary education laws.

Each state received a share of the \$3 billion Governor's Education Relief Fund, which governors can use at their discretion to provide emergency support grants to K-12 schools, colleges, universities, and childcare/early education providers. This includes discretionary grants related to entities (Section 18002) and formula and discretionary grants for elementary and secondary education (Section 18003). Under Section 18005, formula and discretionary grants are subject to equitable services. 34 CFR Section 76 addresses equitable services under the CARES Act (GEER, ESSER Formula, and ESSER SEA Reserve). A SEA may target ESSER SEA Reserve funds for a specific population of students, in which case an LEA (on behalf of public and private schools) would need to use the funds accordingly.

States must meet the following requirements when accepting these funds: states must maintain support for elementary and secondary education and higher education (funding to institutions and need-based financial aid) in fiscal years 2020 and 2021 equal to their average support for the preceding three years. The secretary of education is given authority to waive this maintenance of effort provision if states have "experienced a precipitous decline in financial resources"; any entity that receives funds from the education stabilization fund must continue to pay its employees and contractors to the extent practicable during the period of any disruptions or closures related to coronavirus.

States may request a waiver that relieves them of the requirement to identify new schools for comprehensive and targeted improvement, so long as any school with a school improvement designation for the 2019-2020 school year maintains that designation for 2020-2021. States can also receive a waiver form including specific data points on their state school report cards.

The CARES Act does not allow for waivers from federal civil rights laws, such as IDEA. However, it requires the secretary of education to report to Congress within 30 days on any recommendations for waivers from IDEA provisions that Congress should consider. Local districts also receive additional flexibility on specific ESEA provisions. The bill allows districts to request waivers to carry over more than 15% of their Title I allotment beyond the current fiscal year and to allow any school receiving Title I funds to operate under a schoolwide program.

Under the schoolwide approach, Title I dollars can be consolidated with state and local dollars to upgrade a school's entire education program. The CARES Act also authorizes waivers that allow local districts increased flexibility on using Title IV-A funds, including lifting the limit that no more than 15% of Title IV-A funds can be used to purchase technology infrastructure. Although ESSER funds are distributed to districts using a proportional distribution to the FY 2019-2020 Title I, Part A allocations, they are not Title I, Part A funds and are therefore not subject to the Title I, Part A requirements. ESSER funds may be used to support any school in a district regardless of its Title I status. Further, although ESSER funds are not subject to the Title I, Part A supplanting prohibitions, meaning ESSER funds may take the place of State of Local funds for allowable activities, they are subject to equitable services and maintenance of effort requirements.

ESSER is its own program intended to help with the COVID-19 response. As such, an LEA must submit a separate grant budget within the Consolidated Application to gain approval for the use of the funds. Funding can be accessed through the grants management system and used for FY20 allowable costs dating back to March 13, 2020, when the President declared a national emergency due to COVID-19. Funding will remain available for allowable expenses through September 30, 2021.

Like other Federal grants held by a district, the district's management and expenditure of the ESSER funds will be subject to fiscal and programmatic compliance monitoring by the GaDOE. In addition, ESSER funds are subject to audit requirements under the Single Audit Act and reviewed by the Government Accountability Office. The United States Department of Education's Office of the Inspector General may audit program implementation, as may any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

CRRSA Act- ESSER II

The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act, signed into law by President Donald Trump on December 27, 2020, provides an additional \$54.3 billion for an ESSER II fund. The additional funding intends to support state and local school districts' efforts to safely reopen schools, address significant gaps in learning, and support measures of implementation that will continue to reduce the effects of COVID-19 on students and families.

ESSER II follows the same distribution to states as ESSER, which is based on their share of ESEA Title I-A funds. Section 313(b) of the CRRSA Act requires the Department to allocate the ESSER II Fund based on the proportion each State received under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) in the most recent fiscal year. However, section 1122(c)(3) of the ESEA prohibits the Department from considering the Title I, Part A hold harmless provisions in ESEA section 1122 in calculating State or local allocations for any other program administered by the Secretary, including the ESSER II Fund. Therefore, to determine the ESSER II Fund allocations, the Department used the fiscal year 2020 State shares of Title I, Part A allocations without applying the hold harmless provisions in ESEA section 1122. The state agency distributes at least 90% of funds to school districts and public charter schools based on their share of Title I-A funds. Additionally, as determined by the state agency, they may choose to use a portion or all the remaining K-12 funds to respond to emergency needs. Although the Title I-A formula is used as the methodology to distribute funds, these funds are not Title I-A and do not follow the requirements under Title I-A.

The use of funds under ESSER to local districts continues under ESSER II SEC. 133 (d) for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, and upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.

Although ESSER II funds are similar to ESSER, there is significant contrast between the two programs, including the period of funds availability, equitable services to non-public schools, maintenance of effort, and a report on efforts to measure and address learning loss. Additionally, ESSER funds must be tracked separately from ESSER II funds. It is highly recommended to ensure all remaining ESSER funds are used *before* using ESSER II due to the shorter remaining availability period.

In the same manner, as other Federal grants held by a district, the district's management and expenditure of the ESSER II funds will be subject to fiscal and programmatic compliance monitoring by the GaDOE. In addition, ESSER II funds are subject to audit requirements under the Single Audit Act and reviewed by the Government Accountability Office. The United States Department of Education's Office of the Inspector General may audit program implementation, as may any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

ARP Act- ESSER III

The American Rescue Plan (ARP) Act was signed into law by President Joe Biden on March 11, 2021, to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

It is with this same sense of urgency that State educational agencies (SEAs) and school districts should plan to expend these funds to safely reopen schools as expeditiously as possible this spring, sustain their healthy operations, and address the significant academic, social, emotional, and mental health needs of their students.

ARP ESSER funds will allow SEAs to take additional steps to reopen schools for in-person instruction, keep them open safely, and address the disruptions to teaching and learning resulting from the pandemic. This includes using funds to enact appropriate measures to help schools to invest in mitigation strategies consistent with the Centers for Disease Control and Prevention's (CDC) Operational Strategy for K-12 Schools to the greatest extent practicable; address the many impacts of COVID-19 on students, including from interrupted instruction; implement strategies to meet students' social, emotional, mental health, and academic needs; offer crucial summer, afterschool, and other extended learning and enrichment programs; support early childhood education; invest in staff capacity; and avoid devastating layoffs at this critical moment, ensuring that all students have access to teachers, counselors, and other school personnel to support their needs.

Although ESSER III funds are like those of ESSER I and II, there is significant contrast between the three programs to include, including the period of funds availability, equitable services to non-public schools, maintenance of effort, maintenance of equity, return to in-person instruction LEA plan, and a report on efforts to measure and address learning loss. ESSER I and II funds must be tracked separately from ESSER III funds. Due to the shorter remaining availability period, it is highly recommended to ensure all remaining ESSER I funds are used before using ESSER II and III.

In the same manner, as other Federal grants held by a district, the district's management and expenditure of the ESSER II funds will be subject to fiscal and programmatic compliance monitoring by the GaDOE. In addition, ESSER III funds are subject to audit requirements under the Single Audit Act and reviewed by the Government Accountability Office. The United States Department of Education's Office of the Inspector General may audit program implementation, as may any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

FEDERAL GRANT ADMINISTRATION AND MANAGEMENT

<i>Georgia</i>	CARES Act ESSER I	CRRSA Act ESSER II	ARP Act ESSER III
State Allocation Received	\$457,169,852	\$1,892,092,618	\$4,252,431,691
Formula Allocation to LEAs	\$411,452,867	\$1,702,883,356	\$3,827,188,521
Held in State Reserve	\$45,716,985	\$189,209,262	\$425,243,169
Held for State Administration	\$2,285,849	\$9,460,463	\$21,262,158

Grant Award Notices

The official Grant Award Notice (GAN) is the notification that the grant for which an entity is receiving has been funded. The GAN template (used by ESSA and IDEA federal grants) contains all the information required in 2 C.F.R. Part 200.302(b)(1) and any related attachments from ED.

Federal Grant	PR Award Number
CARES Act- ESSER I	S425D200012
CRRSA Act- ESSER II	S425D210012
ARP Act-ESSER III	S425U210012

Through the total allocation received by the SEA, it is allowable for the SEA to reserve a certain percentage of the allocation to carry out directly, through grants, contracts, and any other activities that address needs within the state for LEAs. LEAs have the potential to have multiple grants under any of the three larger formula grant awards.

The GAN is loaded in the attachments tab on the Consolidated Application in the MyGaDOE portal under the fiscal year of the award.

Period of Funds Availability

	CARES Act ESSER I	CRRSA Act ESSER II	ARP Act ESSER III
Initial Period of Availability	April 30, 2020 - September 30, 2021	January 14, 2021 – September 30, 2022	March 24, 2021- September 30, 2023
Tydings (Carryover) Amendment Availability	October 1, 2021- September 30, 2022	October 1, 2022 – September 30, 2023	October 1, 2023- September 30, 2024

ESSER funds are available for an obligation as listed above and may be used for pre-award costs dating back to March 13, 2020. Because ESSER I funds expire first (September 30, 2022) as opposed to September 30, 2023, and 2024, respectively, for ESSER II and III, we strongly encourage LEAs to spend ESSER I funds first.

Administering the Formula Allocation

ESSER- The Finance and Business Operations staff at GaDOE calculated the allocations for LEAs. The FY20 Title I, Part A formula was used as required by statute. LEAs received a percentage of the ESSER formula funds at the same proportion they received of the FY20 Title I, Part A formula grant. Only LEAs receiving an FY20 Title I, Part A formula allocation received an FY20 ESSER formula grant. Georgia allocated \$411,452,867 to LEAs. The State Board of Education approved these allocations on May 4, 2020.

ESSER II- Similarly, the Finance and Business Operations team at GaDOE calculated the allocations for the LEAs. The FY20 Title I, Part A formula allocation received a percentage of the FY21 ESSER II formula grant. Georgia allocated \$1,702,883,356 to LEAs. The State Board of Education approved these allocations on January 14, 2021.

ESSER III- Again, in the same manner, the Finance and Business Operations staff at GaDOE calculated the allocations for LEAs. The FY20 Title I, Part A formula was used as required by statute. LEAs received a percentage of the ESSER formula funds at the same proportion they received of the FY20 Title I, Part A formula grant. Only LEAs receiving an FY20 Title I, Part A formula allocation received an FY21 ESSER III formula grant. Georgia allocated \$3,824,434,120 to LEAs. The State Board of Education approved these allocations on March 24, 2021.

Administering the State Reserve

The GaDOE staff identified and prioritized needs for the state reserve funds. A budget plan that included needs-based grants to LEAs and non-LEAs in Georgia was developed.

FISCAL REQUIREMENTS

Internal Controls

FY20 and FY21: Fiscal requirements for federal programs apply to all federal awards provided to GaDOE from ED. This includes the grants responding to the 2020 COVID-19 pandemic: Elementary and Secondary School Emergency Relief Funds (ESSER) from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA), the American Rescue Plan Act (ARP) and any amendments or continuations of these grants and this statute. LEAs must review their written internal controls and procedures and add explicit references that these ESSER funds follow the same procedures as the other federal grants.

Summary: ESSER I Formula and State Reserve Grants

Program Code	Grant Name	Description
4155	CARES Act – Formula ESSER Funds (CARES Act Elementary & Secondary School Emergency Relief)	Elementary and Secondary School Emergency Relief Fund - CFDA 84.425D - Grant provided to support schools with the effects of the COVID-19 pandemic. Fund 420, Revenue Source 4535. Effective FY 2020.
4156	CARES Act - SEA Reserve Grant	ESSER allocations use the SEA reserve to provide funding to school districts and educational facilities that were not included in the original allocation methodology. The funding is to offset expenditures related to the impact of the COVID-19 pandemic. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2020.
4157	CARES Act - SEA Reserve Grant - CTAE Extended Day	ESSER Allocation to provide funding for the CTAE Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4158	CARES Act - SEA Reserve Grant - CTAE Extended Year	ESSER Allocation to provide funding for the CTAE Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4159	CARES Act - SEA Reserve Grant - CTAE Supervision	ESSER Allocation to provide funding for CTAE Supervision. CFDA 84.425D. Fund 420. Effective FY 2021.
4160	CARES Act - SEA Reserve Grant - CTAE Youth Apprenticeship	ESSER Allocation to provide funding for CTAE Youth Apprenticeship Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4161	CARES Act - SEA Reserve Grant - Agriculture Extended Day	ESSER Allocation to provide funding for the Ag Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4162	CARES Act - SEA Reserve Grant - Agriculture Extended Year	ESSER allocations to provide funding for Ag Extended Year. CFDA 84.425D. Fund 420. Effective FY 2021.
4163	CARES Act - SEA Reserve Grant - Agriculture Young Farmer	ESSER allocations to provide funding for Ag Young Farmer Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4164	CARES Act - SEA Reserve Grant - Agriculture Area Teacher	ESSER allocation to provide funding for Ag Area Teacher Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4165	CARES Act - SEA Reserve Grant - Special Education Supplemental Relief Allocations	Grant to offset special education expenses related to COVID-19. CFDA 84.425D. Fund 420. Effective FY 2021.
4166	CARES Act - SEA Reserve Grant - SEA Reserve Grant Set-Aside	Grant Allocation for additional set aside for LEAs providing services to private schools. CFDA 84.425D Fund 420. Effective FY 2021.
4167	CARES Act - SEA Reserve Grant - RESA Allocations	Allocation to offset the costs associated with the distribution of personal protective equipment and the impact of the revenue decreases due to COVID-19. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2021.
4168	CARES Act- SEA Reserve Grant -State Charter Schools	Allocation for new or significantly expanded state charter schools. CFDA 84.425D Fund 420. Revenue Source 4535. Effective FY2021.
4171	CARES Act- SEA Reserve Grant -GNETS	Allocation for GNETS to offset expenses related to COVID-19. CFDA 84.425D Fund 420 Effective 2021. Revenue Source 4535
4172	CARES Act- SEA Reserve Grant -School Nursing	Allocations for school nursing programs to offset the impacts of COVID-19. CFDA 84.425D Fund 420 Effective 2021. Revenue Source 4535

Summary: ESSER II Formula and State Reserve Grants		
Program Code	Grant Name	Description
4180	CRRSA Act- Formula ESSER II Funds	Elementary and Secondary School Emergency Relief II Fund - Grant to support schools with the effects of the COVID-19 pandemic. CFDA 84.425D. Fund 420 Revenue Source 4535. Effective FY21.
4181	CRRSA Act- SEA Reserve Funds-Residential Treatment Facilities	Allocations using the SEA reserve of the CRRSA Act to provide funding to support the Residential Treatment Centers and the GA Department of Corrections in response to the COVID-19 pandemic. CFDA 84.425D. Fund 420 Revenue Source 4535. Effective FY21
4153	CRSSA Act-ESSER II Educator Bonus	This grant aims to provide \$1,000 (\$490 for part-time) retention bonuses to educators no later than June 30, 2021, to encourage educators to stay in the profession. CFDA 84.425D Fund 420 Revenue Source 4535. Effective FY21

Summary: ESSER III Formula and State Reserve Grants		
Program Code	Grant Name	Description
4190	ARP Act- Formula ESSER III Funds	This grant aims to provide school districts with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on public elementary and secondary schools across Georgia and the nation. CFDA 84.425U. Fund 448. Source 4535 Effective FY21
4154	ARP Act- SEA Reserve Grant Educator Bonus	This grant aims to provide \$1,000 (\$490 for part-time) retention bonuses to educators no later than June 30, 2021, to encourage educators to stay in the profession. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY21
	ARP Act-SEA Reserve Grant-FFA-FCCLA	The allocation will support the impact and loss of revenue experienced by the Georgia Future Farmers of America (FFA)-Family, Career, and Community Leaders of America (FCCLA) Center and Camp John Hope due to COVID-19.

Budgeting Requirements

All overarching federal program requirements must be followed unless explicitly stated below. Federal program requirements are in the [Georgia Department of Education's Federal Programs Handbook](#).

ESSER funds are governed by the Uniform Grant Guidance (UGG) and the Education Department General Administrative Regulations (EDGAR). Among other requirements, all expenses paid with ESSER funds must be necessary and reasonable under the circumstances. What may be necessary and reasonable in one circumstance may not be in another.

The U.S. Department of Education released a Frequently Asked Questions ESSER-GEER Programs. Please reference the document [here](#).

ESSER LEA Guidance

During a presentation at the 2021 National ESEA Network Conference, U.S. Education Department officials said federal program administrators and others responsible for allocating and spending CARES Act funds should ask themselves the following five questions:

1. Will the proposed use of funds "prevent, prepare for, and respond to Coronavirus?"
2. Is it an allowable use of funds under ESSER?
3. Is it reasonable and necessary?
4. Does it promote access for every student?
5. Does it support returning students to the classroom?

Consider the proposed questions during budget planning. *If the answer to these questions is no, consider using other funding sources.*

The guiding questions are to assist with the allowable use of school facility repairs and improvements to enable the operation of schools to reduce the risk of virus transmission and exposure to environmental health hazards and to support student health needs.

1. Will the improvement reduce the risk of virus transmission and exposure to environmental health hazards and support health needs?
2. Was the request in the LEA's Five-Year Facilities Plan?
3. Is the project included in the State Capital Outlay application?
4. Will the construction project be complete by the end of the grant period of performance?

Consider the proposed questions during budget planning for improvements and construction.

Use of Funds Template- (Implementation Overview Plan)

LEAs will complete a "Use of Funds" document for each grant award. This document outlines how the LEA will use the funds from that award. GaDOE has created convenient categories that LEAs may select from on the template. These categories align with the CARES Act, CRSSA Act, and ARP Act statutes.

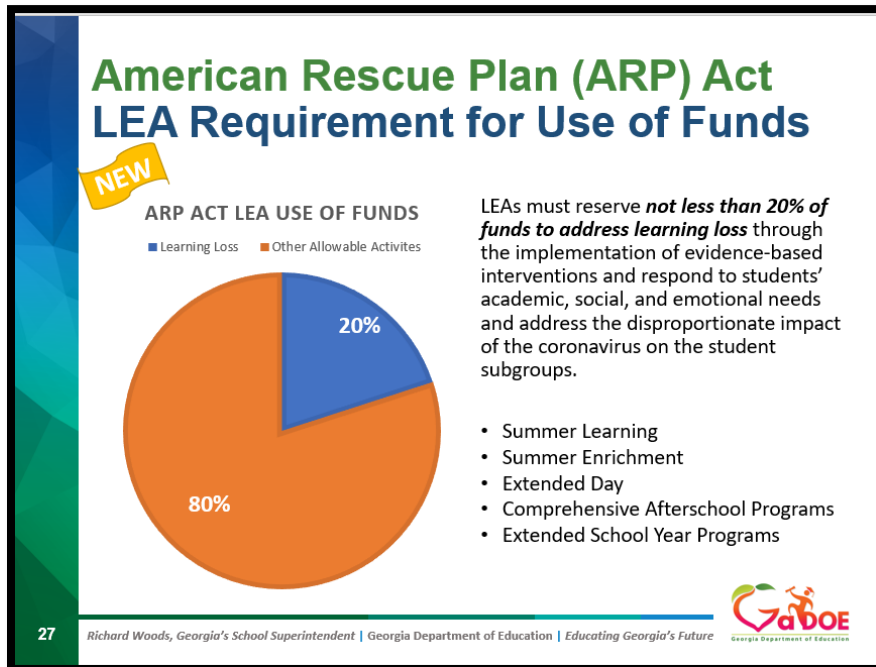
GaDOE Categories on the "Use of Funds" [template](#):

- At-risk Student Populations (students with disabilities, English learners, migrant students, homeless students, low-income students, children in foster care)
- Distance/Remote Learning (devices; hot spots; internet service; instructional packets/resources; online learning platforms)
- School Meals (preparing/delivering meals; costs for meals not covered by USDA; hazard pay, transportation costs)
- Mental and Physical Health (counseling, telehealth, school nursing, therapeutic services; wraparound supports; training)

- Supplemental Learning (extended learning schedules; remediation; before/after school programs; additional pay for teachers and mentors)
- Facilities and Equipment (deep cleaning buildings/buses; PPE [masks, gloves, disinfectants] and supplies; hazard pay)
- Professional Development (training for school leaders, teachers, and staff; extended PD days)
- Continuity of Core Staff and Services (restoring potential budget reductions; offsetting the need to furlough school staff)

Allowable uses of funds may be referenced in CARES Act (Sec. 18003), CRRSA Act (Sec. 313), and ARP Act (Sec. 2001). For applicability, sections that refer to LEAs are also applicable to private schools under the CARES Act only. The CRRSA Act and ARP Act include a separate program of emergency funds for non-public schools. Equitable services are not required under ESSER II and ESSER III.

ESSER III Requirements: LEAs shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.



Addressing Learning Loss

American Rescue Plan (ARP) Act Accountability

NEW

2/3 SEA Grant Award #1
\$2,832,914,163

2/3 LEAs Grant Award #1
\$2,485,882,186

GaDOE must submit a plan addressing how the SEA will complete the following before being awarded the remaining funds.

1/3 SEA Grant Award #2
\$1,416,457,081

1/3 LEAs Grant Award #2
\$1,338,551,934

- How the SEA will support local educational agencies (LEAs) in safely returning to in-person instruction.
- How the SEA will support LEAs and use funds that it must reserve in addressing learning loss through the implementation of evidence-based interventions and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on student groups most impacted by the pandemic and for whom the pandemic exacerbated pre-existing inequities.
- How the SEA will support LEAs in building capacity to promote healthy and safe learning environments and support students' social, emotional, mental health, and academic needs; making evidence-based, equity-driven ARP ESSER spending decisions; engaging a diverse range of stakeholders, including students, families, and educators; tracking how resources are targeted and outcomes achieved; and ensuring appropriate fiscal monitoring and controls.
- How the SEA consulted with stakeholders and the public, including students, families, civil rights organizations including disability rights organizations, school administrators, superintendents, and educators and their unions, and provided an opportunity for and incorporated, as appropriate, input in development of its ARP ESSER plan.

Richard Woods, Georgia's School Superintendent | Georgia Department of Education | Educating Georgia's Future



ARP Act LEA Allocations

The U.S. Department of Education has required SEAs to submit applications describing key actions in how the SEA will support the overall goal of addressing learning loss and promoting safe and healthy learning environments for all stakeholders across the state. Once this application is accepted and approved, the agency will receive the remainder of the funds and issue the remaining 1/3 of the LEA allocations.

US Department of Education
Washington, D.C. 20202

GRANT AWARD NOTIFICATION

1 RECIPIENT NAME Georgia Department of Education 205 Jesse Hill, Jr. Drive 2070 West Tower East Atlanta, GA 30334	2 AWARD INFORMATION PR.AWARD NUMBER 5425U210012 ACTION NUMBER 1 ACTION TYPE New AWARD TYPE Formula
3 PROJECT STAFF RECIPIENT STATE DIRECTOR Man Cardona (404) 232-1120 mcardona@doe.ga.gov EDUCATION PROGRAM CONTACT Christopher Feston (202) 453-5515 cfeston@ed.gov EDUCATION PAYMENT HOTLINE G5 PAYEE HELPDESK 888-336-8910 ed.gov	4 PROJECT DESCRIPTION 84.425U American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund (ARP-ESSER)
5 KEY PERSONNEL N/A	
6 AWARD PERIODS BUDGET PERIOD 03/24/2021 - 09/30/2023 FEDERAL FUNDING PERIOD 03/24/2021 - 09/30/2023 FUTURE BUDGET PERIODS N/A	
7 AUTHORIZED FUNDS CURRENT AWARD AMOUNT \$2,832,914,163.00 PREVIOUS CUMULATIVE AMOUNT \$0.00 CUMULATIVE AMOUNT \$2,832,914,163.00	
8 REGULATIONS DUNS/SSN 806743159 REGULATIONS EDGAR AS APPLICABLE ATTACHMENTS 2 CFR AS APPLICABLE 1, 3, 8, 9, 11, 12, 13, 14, ARPESSER-T, GE3, GE4, GE5	
9 LEGISLATIVE AND FISCAL DATA AUTHORITY PL PUBLIC LAW 117-2 N/A AMERICAN RESCUE PLAN ACT OF 2021 PROGRAM TITLE EDUCATION STABILIZATION FUND CFDA/SUBPROGRAM NO: 84.425U	
FUND FUNDING AWARD ORG CODE CATEGORY LIMITATION ACTIVITY CFDA OBJECT AMOUNT CODE YEAR YEAR 051N 2021 2021 ES000000 B DR6 000 435 4101A \$2,832,914,163.00	

Grant Award Notice

NEW

LEA Grant Award Notices will follow the same outline as the Grant Award Notices to GaDOE from US ED.

Current Award Amount:
Previous Amount:
Cumulative Amount:

35

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ARP Act LEA Grant Award Notice

Grant Award Notices follow the exact template as provided by the U.S. Department of Education. The current award amount of 2/3 of your total allocation is on the initial GAN. Once we receive the remaining 1/3 of the funds, GaDOE will edit the grant award to read the previous amount and cumulative amount.

NEW

Consolidated Application

2/3 LEAs Grant Award #1

- LEAs will receive the 2/3 APR Act Allocation first.
- Once SEA application is approved, LEAs will see full APR Act allocation in the Consolidated Application.

Final ARP ESSER II Allocation Grant Award #2

- Amendment Required**
- Not less than 20% addressing learning loss**

Program Information		Budget	Comments	Audit Trail	Assurances	Programs
Program :						
Current FY Allocation :						\$6,644,282
Additional Allocation :						\$0.00
Carry Over :						\$0.00
Total Grant Award :						\$0.00
Transfer Amount :						\$0.00
Total Amount to be Budgeted :						\$6,644,282

Program Information		Budget	Comments	Audit Trail	Assurances	Programs
Program :						
Current FY Allocation :						\$10,221,972
Additional Allocation :						\$0.00
Carry Over :						\$0.00
Total Grant Award :						\$0.00
Transfer Amount :						\$0.00
Total Amount to be Budgeted :						\$10,221,972

	Allocation approved by State Board of Education on March 25, 2021	Initial amount to be allocated based on 2/3 ARP ESSER award by USED.	Final amount to be allocated when remaining ARP ESSER award is received.	
	FY21 ARP ESSER Allocation	0.65	remaining balance	Final ARP ESSER Allocation
DISTRICT	\$10,221,972	\$6,644,282	\$3,577,690	\$10,221,972
SCHOOL DISTRICT	\$6,528,609	\$4,243,596	\$2,285,013	\$6,528,609
COUNTY DISTRICT	\$7,249,691	\$4,712,299	\$2,537,392	\$7,249,691
TOTAL DISTRICT	\$1,809,773	\$1,215,352	\$654,421	\$1,809,773

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ARP Act LEA Allocations

The funds that are currently loaded in the Consolidated Application show the 2/3 portion that LEAs may budget to support district and school needs currently. Once the SEA has an approved application to receive the remaining funds from the U.S. Department of Education, the Consolidated Application's amount will be updated to the LEAs full ESSER III allocation. It will be required for the LEA to submit an amendment to address the required minimum of 20% of LEAs total allocation to address learning loss.

NEW

Consolidated Application

Not less than 20% for Learning Loss

Function	Object	Units	Amount	Description
1000	199	25	\$120,000	LEARNING LOSS: Teachers for summer school to address learning loss.

- Please identify items of cost addressing the minimum 20% learning loss using the words "LEARNING LOSS".
- Please include a description that provides enough information to ensure allowability for the use of funds for ESSER.

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Addressing Learning Loss in the Consolidation Application Budget

As LEAs are submitting budgets to address at least 20% toward learning loss, GaDOE budget reviewers request LEAs to identify the line items associated with all capital letters.

Interim Final Rule Requirements: ARP ESSER LEA Plans


The U.S. Department of Education established interim final requirements for the American Rescue Plan Elementary and Secondary School Emergency Relief (“ARP ESSER”) on April 21, 2021. These requirements are intended to promote accountability, transparency, and the effective use of funds by: ensuring that each State educational agency (“SEA”) meaningfully engages in stakeholder consultation and takes public input into account in the development of its ARP ESSER plan; ensuring that each local educational agency (“LEA”) develops a plan for the use of its ARP ESSER funds and engages in meaningful consultation and seeks public input as it creates the LEA ARP ESSER plan; and clarifying how an LEA must meet the statutory requirement to develop a plan for the safe return to in-person instruction and continuity of services.

Additional training and webinars are available on the [Georgia Insights](#) webpage under the resources section.

Overview of Interim Final Requirements ARP Act


	LEA ARP ESSER Plan	LEA ARP Safe Return to In- Person Instruction
Be	How funds will be used to comply with CDC recommended mitigation strategies to reopen schools and maintain their safe operating status.	<p>An LEA must include specific information that addresses how it will maintain student and staff health and safety and how it will ensure continuity of services for academic and social-emotional needs, as well as how it meets CDC guidance regarding the following:</p> <ul style="list-style-type: none"> · Universal and correct wearing of masks. · Modifying facilities to allow for physical distancing. · Handwashing and respiratory etiquette. · Cleaning and maintaining healthy facilities, including improving ventilation. · Contact tracing in combination with isolation and quarantine, in collaboration with the state, local, territorial, or tribal health departments. · Diagnostic and screening testing. · Efforts to provide vaccinations to school communities. · Appropriate accommodations for children with disabilities with respect to health and safety policies. · Coordination with state and local health officials. <div style="border: 1px solid green; padding: 5px; margin-top: 10px; text-align: center;"> <p>The plan must be updated no less than every six months and must include public input when revisions are necessary. If an LEA already has a plan in place that doesn't meet the new requirements, it must revise the plan within six months.</p> </div>
Use	How the LEA will use the mandatory 20 percent set-aside to address learning loss through evidence-based extended school day or school year programs, afterschool programs, or summer programs.	
Spend	How the LEA will spend its remaining ARP ESSER allocation in compliance with the law.	
Target	How the LEA will target its evidence-based interventions to students who are underserved or were most significantly affected by COVID-19	

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LEAs must complete and upload the LEA ARP ESSER application in the Consolidated Applications by July 9, 2021.

ARP ESSER Application



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**American Rescue Plan (ARP) Act
ESSER III-LEA Application**

Name of LEA	Original Budget	Amendment #
Date of Submission		

APPLICATION CONTENTS

- Assurances
- LEA Overall Priorities
- Learning Opportunity Loss Plan
- Use of Funds
- Implementation of Preventive & Mitigation Strategies (Return to In-Person Instruction)
- Learning Opportunity Loss Plan Appendix

ASSURANCES

Select each box within each category of assurances. NOTE: Selecting a checkbox is the digital signature for the specified local education agency (LEA) personnel in the assurance.

An LEA that receives ARP ESSER funds will develop, submit to the SEA, and make publicly available on the LEA's website, a plan for the LEA's use of ARP ESSER funds. The plan, and any revisions to the plan will be submitted consistent with procedures.

The LEA assures that ARP ESSER funds will be used for their intended purposes, including:


- whether and how they will use the funds specifically for COVID-19 prevention and mitigation strategies.
- how the funds will be used to address the academic impact of lost instructional time through the implementation of evidence-based interventions,
- and how the LEA will ensure that those interventions respond to the academic, social, emotional, and mental health needs of all students and particularly those students disproportionately impacted by the COVID-19 pandemic.

The LEA assures, during the period of the ARP ESSER award established in section 2001(j) of the ARP Act the LEA will periodically, but no less frequently than every six months, review and, as appropriate, revise its plan. Consistent with section 2001(j)(2) of the ARP Act, the LEA will seek public comment on the development of its plan. The LEA will seek public input and take such input into account in determining whether to revise its plan and, if circumstances require and necessary, on the frequency it makes its plan.

The LEA assures if they revise their plan, the revised plan will address each of the aspects of safety currently recommended by the CDC or, if the CDC has updated its safety recommendations at the time the LEA is revising its plan, the revised plan will address the extent to which the LEA has adopted policies, and describe any such policies, for each of the updated safety recommendations.

The LEA assures if a plan has been developed prior to the enactment of the ARP Act that meets the requirements under section 2001(j)(1) and (2) of the ARP Act, but does not address each of the required aspects of safety established in the interim final rule requirement, they will (as part of the required periodic review) revise the plan consistent with those requirements no later than six months after its last review.

The LEA assures the plan will be in an understandable and uniform format, to the extent practicable, written in a language that parents can understand or, if not practicable, orally translated, and, upon request by a parent who is an individual with a disability, provided in an alternative format accessible to that parent.



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LEA OVERALL PRIORITIES

Please provide the top 2-3 priorities the LEA has determined as the most pressing needs for students and schools within the LEA as a result of or in response to the COVID-19 pandemic. Please include the data sources that illustrate why these are the most critical and/or most widespread needs experienced by students and schools within the LEA.

PRIORITIES	DATA SOURCE

Learning Opportunity Loss Plan

Purpose

This template should guide district decision making as they plan evidence-based interventions to support accelerated learning opportunities for students impacted by the COVID-19 pandemic. The template follows Georgia's Systems of Continuous Improvement Cycle, with a focus on the Coherent Instruction System.

"Accelerated learning and strong instruction are interdependent. You cannot accelerate learning with poor instructional practices in place, and you cannot have strong instruction if you cannot effectively support unfinished learning. Therefore, it is important to develop your leaders and teachers on the concepts and best practices of accelerated learning and strong instruction."

Embedded within the document are links to guiding questions and research that can support your decisions for interventions and provide guidance for how to implement the interventions.

Section Contents

- Identifying Interventions
- Selecting Interventions
- Plan Implementation
- Implement Plan
- Examining Progress

LEA ARP Plan

LEA Website Link

If the contents of this document are explicitly explained and included within a template created by the LEA and posted on the LEA's website, please include the reference to locate the contents of the plan above.

LEA Plan for Safe Return to In-Person Instruction and Continuity of Services IFR Requirement

1

Include how it will maintain the health and safety of students, educators, and other school and LEA staff, and the extent to which it has adopted policies, and a description of any such policies, on each of the CDC's safety recommendations including:

- Universal and correct wearing of masks
- Modifying facilities to allow for physical distancing
- Handwashing and respiratory etiquette;
- cleaning and maintaining healthy facilities, including improving ventilation
- Contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments;
- Diagnostic and screening testing; efforts to provide vaccinations to school communities;
- Appropriate accommodations for children with disabilities with respect to health and safety policies; and coordination with State and local health officials.

2

Describe how the LEA will ensure continuity of services, including but not limited to services to address students' academic needs and students' and staff social, emotional, mental health and other needs, which may include student health and food services.

3

LEA must periodically, but no less frequently than every six months, review and, as appropriate, revise its plan.

Consistent with section 2001(j)(2) of the ARP Act, which requires an LEA to seek public comment on the development of its plan, an LEA must seek public input and take such input into account in determining whether to revise its plan and, if it determines revisions are necessary, on the revisions it makes to its plan.

4

LEA plan must be in an understandable and uniform format.

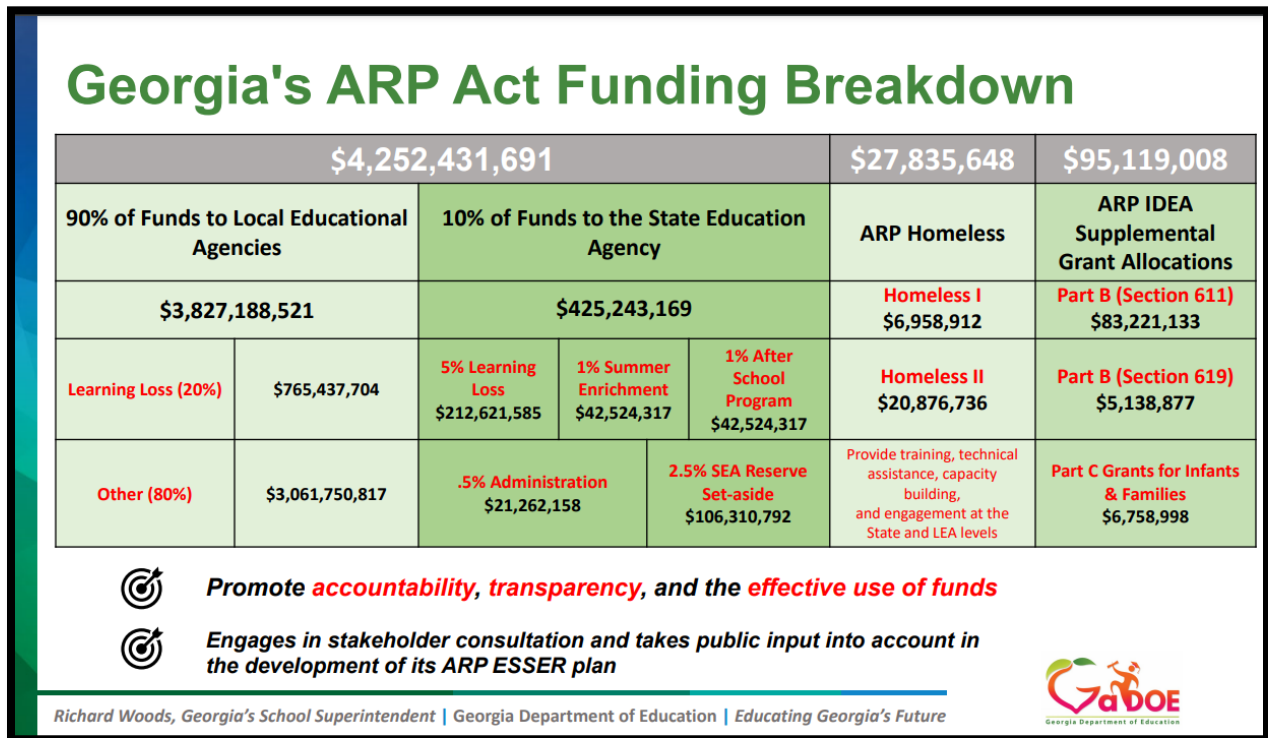
To the extent practicable, written in a language that parents can understand or, if not practicable, orally translated;

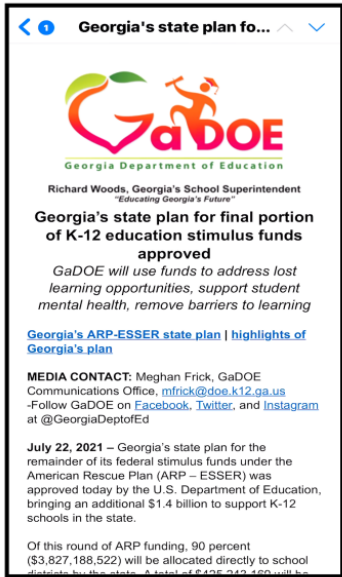
Upon request by a parent who is an individual with a disability, provided in an alternative format accessible to that parent.

07.22.21-GaDOE's SEA application was approved.

08.12.21: Moving Forward: Updates for Georgia's ARP ESSER Grant Webinar- PowerPoint slides.

The Georgia Department of Education hosted a webinar to provide updates, guidance, and a new overview of the Elementary & Secondary School Emergency Relief (ESSER) funds. The intent of the funds was to support States and local school districts' efforts to safely reopen schools, address significant gaps in learning, and support measures of implementation that will continue to reduce the effects of COVID-19 on students and families. As we move forward with implementing programs and activities utilizing ESSER funds, we want to maintain an elevated level of transparency, accountability, and the effective use of funding.





Georgia's ARP ESSER State Plan

Priority #1

Accelerating learning by identifying the academic impact of lost instructional time

Priority #2

Personalizing supports for students, educators, and districts to recover from COVID-19

Priority #3

Promoting opportunity by ensuring a 21st century standard of learning

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Georgia's ARP ESSER State Plan



[View State Plans Here](#)

Highlights of Georgia's ARP ESSER State Plan ([click here for more](#))

- Providing state- and regional-level Academic Recovery Specialists to help school leaders and educators address gaps in learning
- Increasing summer and afterschool learning in partnership with the Georgia Statewide Afterschool Network
- Adding state-level support for school nurses, school psychologists, school social workers, wraparound services, and military families
- Establishing school-based health clinics for students in rural areas and partnering to expand hearing, vision, and other screenings
- Providing mental health awareness training for educators to identify suicidal thoughts, abuse, and trauma experienced by students
- Developing instructional supports (resources/videos and professional learning) in social studies, science, ELA, and math
- Providing supports and therapeutic services for students with disabilities
- Covering the costs of teaching endorsements in critical areas and tuition for teachers entering the profession through GaTAPP
- Providing opportunity grants for school districts to support STEM/STEAM, AP, gifted, world language, health & PE, and fine arts learning opportunities

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Building Opportunities in Out-of-School Time (BOOST) Grants



<https://www.afterschoolga.org/boost/>

- Georgia received \$85M for summer and afterschool learning through the American Rescue Plan (ARP)
- Partnering with the Georgia Statewide Afterschool Network (GSAN)
 - GSAN will administer -- application, evaluation, training and technical assistance, data collection
- Multi-year grant to support summer learning and afterschool programs
 - For both organizations with statewide reach (\$45 million) and community driven organizations (\$40 million).
 - Non-profit organizations and municipalities would be eligible to apply. Public schools and districts would not be eligible (but can use their 20% set aside ARP funds for learning loss to address these needs).
 - Built-in capacity building and sustainability efforts during the grant period.

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LEA ARP ESSER Application

A statewide view of LEA applications is available on the [Georgia Insights](#) webpage.

American Rescue Plan (ARP) Act ESSER III-LEA Application

Name of LEA: _____
Date of Submission: _____ Original Budget: _____ Amendment #: _____

APPLICATION CONTENTS

- Assurances
- LEA COVID-19 Plan
- Learning Opportunity Loss Plan
- Use of Funds
- Implementation of Prevention & Mitigation Strategies (Return to In-Person Instruction)
- Learning Opportunity Loss Plan Appendix

ASSURANCES

Select each box within each category of assurance. NOTE: Selecting a checkbox is the digital signature for the specified local education agency (LEA) personnel in the assurance.

LEA Implementation Plan for Use of Funds

In the survey below, please check all that apply:

At-Risk Student Populations

- Plan to serve students cover costs of specific activities, services, supports, programs, and/or targeted interventions.
- Students with disabilities cover costs of specific activities, services, supports, programs, and/or targeted interventions.
- Social and ethnic minorities cover costs of specific activities, services, supports, programs, and/or targeted interventions.
- English learners cover costs of specific activities, services, supports, programs, and/or targeted interventions.
- Students experiencing homelessness cover costs of specific activities, services, supports, programs, and/or targeted interventions.

USE OF FUNDS

The LEA shall reserve **not less than 20 percent** of such funds to address learning loss through the implementation of evidence-based interventions. In addition to the interventions outlined in the template above, this percentage of funds can be used to address assessment needs, assistance to parents as they support their students, and student engagement and attendance. Please estimate the approximate percentage of the LEA's ESSER III formula funds allocated for each of the activities or purposes addressing learning loss listed below.

Activities to Address Learning Loss	Percent
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 at-risk populations.	____ %
Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.	____ %
Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.	____ %
Tracking student attendance and improving student engagement in distance education.	____ %

ARP ESSER LEA Applications

ARP ESSER provides significant federal resources to respond to the COVID-19 pandemic that, for some LEAs, comprise millions of dollars of emergency funding. The interim final rule requirement states that each LEA will develop a plan for the use of those funds. The developed plans ensure the ARP ESSER funds are being used consistent with statutory requirements and meet the needs of schools, students, and educators, in particular those students most impacted by the COVID-19 pandemic. In an effort to promote accountability, transparency, and effective use of funds, the link below provides all Georgia LEA ARP ESSER applications submitted to GaDOE.

[VIEW LEA APPLICATIONS HERE](#)

When do LEAs receive the remaining ARP funds?

- LEAs will receive the remaining 1/3 allocation after the August State Board of Education meeting. (August 26, 2021)
- Grant Award Notices will be uploaded in the Consolidated Applications after SBOE approval of new allocations.



6	AUTHORIZED FUNDING			
	FEDERAL GRANT-Elementary and Secondary Emergency Relief Fund-American Rescue Plan	→	CURRENT AWARD AMOUNT: \$3,585,713	
		→	PREVIOUS AWARD AMOUNT: \$ 6,644,282	
		→	CUMULATIVE AWARD AMOUNT: \$10,229,334	
	UNRESTRICTED INDIRECT COST RATE	FY21-9.35	FY22-15.00	←

- FY21 ARP ESSER Allocations will be uploaded to the Georgia Insights-ESSER Funding webpage after SBOE approval.



Meeting the Requirements

GaDOE Status Checks: Beginning October 22, 2021

LEA Return to In-Person

The LEA assures, during the period of the ARP ESSER award established in section 2001(a) of the ARP Act the LEA will periodically, but no less frequently than every six months, review and, as appropriate, revise its plan. Consistent with section 2001(j)(2) of the ARP Act, the LEA will seek public comment on the development of its plan, the LEA will seek public input and take such input into account in determining whether to revise its plan and, if it determines revisions are necessary, on the revisions it makes to its plan.

ASSURANCES

Select each box within each category of assurances. NOTE: Selecting a checkbox is the digital signature for the specified local education agency (LEA) personnel in the assurance.

<input checked="" type="checkbox"/>	An LEA that receives ARP ESSER funds will develop, submit to the SEA, and make publicly available on the LEA's website, a plan for the LEA's use of ARP ESSER funds. The plan, and any revisions to the plan will be submitted consistent with procedures.
<input checked="" type="checkbox"/>	The LEA assures that ARP ESSER funds will be used for their intended purposes, including: <ul style="list-style-type: none"> • whether and how they will use the funds specifically for COVID-19 prevention and mitigation strategies, • how the funds will be used to address the academic impact of lost instructional time through the implementation of evidence-based interventions, • and how the LEA will ensure that those interventions respond to the academic, social, emotional, and mental health needs of all students and particularly those students disproportionately impacted by the COVID-19 pandemic.
<input checked="" type="checkbox"/>	The LEA assures, during the period of the ARP ESSER award established in section 2001(a) of the ARP Act the LEA will periodically, but no less frequently than every six months, review and, as appropriate, revise its plan. Consistent with section 2001(j)(2) of the ARP Act, the LEA will seek public comment on the development of its plan, the LEA will seek public input and take such input into account in determining whether to revise its plan and, if it determines revisions are necessary, on the revisions it makes to its plan.
<input checked="" type="checkbox"/>	The LEA assures if they revise their plan, the revised plan will address each of the aspects of safety currently recommended by the CDC or, if the CDC has updated its safety recommendations at the time the LEA is revising its plan, the revised plan will address the extent to which the LEA has adopted policies, and describe any such policies, for each of the updated safety recommendations.
<input checked="" type="checkbox"/>	The LEA assures if a plan has been developed prior to the enactment of the ARP Act that meets the requirements under section 2001(j)(1) and (2) of the ARP Act, but does not address each of the required aspects of safety established in the interim final rule requirement, they will (as part of the required periodic review) revise the plan consistent with these requirements no later than six months after its last review.
<input checked="" type="checkbox"/>	The LEA assures the plan will be in an understandable and uniform format; to the extent practicable, written in a language that parents can understand or, if not practicable, orally translated; and upon request by a parent who is an individual with a disability, provided in an alternative format accessible to that parent.

Fiscal Year	From Program	To Program	School	To Sub-Grant	Category	Function	Object	Units	Price	Amount	Description
2021	ESSER III - ARP - LEA (CFDA #84.425U)	ESSER III - ARP - LEA (CFDA #84.425U)				1000	110	1	\$960,000.00		LEARNING LOSS: Allocate \$960,000 (\$320,000 per year for FY22, FY23, and FY24) to pay salaries for 8 additional 49% resource teachers (STRONG) to reduce class size and provide instructional support in schools with greatest needs as identified through state assessments and course grades/credits (Class-Size Reduction).


Fiscal Year	From Program	To Program	School	To Sub-Grant	Category	Function	Object	Units	Price	Amount	Description
2021	ESSER III - ARP - LEA (CFDA #84.425U)	ESSER III - ARP - LEA (CFDA #84.425U)				1000	532	1	\$736,081.00		LEARNING LOSS: Allocate \$736,081 (approximately \$245,360 per year for FY22, FY23, and FY24) to purchase online testing licenses for NWEA MAP Growth Assessment suite and reporting program (STRONG) to assess students' academic progress and to assist school staff in meeting students' academic needs through differentiated classroom instruction (High-Quality Assessments).

Maintenance Of Equity Requirements

GEORGIA INSIGHTS
Georgia Department of Education

HOME DASHBOARDS

ARP ESSER-Maintenance of Equity



The maintenance of equity provisions outlined in the ARP Act ensure that schools and LEAs serving large proportions of historically underserved groups of students receive an equitable share of State and local funds as the Nation continues to respond to the COVID-19 pandemic's impact. Click [here](#) to view the baseline and initial data submissions to the U. S. Department of Education.

CLICK HERE: GEORGIA'S MAINTENANCE OF EQUITY

<https://www.georgiainsights.com/cares-act.html>

Georgia's Maintenance of Equity Data Submission

1. A list of the State's high-need LEAs. (Tab 1)
2. The statewide per-pupil amount of State funds provided to all LEAs in the State in FY 2021. (Tab 2)
3. The statewide per-pupil amount of State funds provided to all LEAs in the State in FY 2022. (Tab 2)
4. The statewide per-pupil amount of State funds provided to each high-need LEA in the State in FY 2021. (Tab 3)
5. The statewide per-pupil amount of State funds provided to each high-need LEA in the State in FY 2022. (Tab 4)
6. A list of the State's highest poverty LEAs. (Tab 5)
7. The per-pupil amount of State funding provided for each highest-poverty LEA in FY 2019. (Tab 6)
8. The per-pupil amount of State funding provided for each highest-poverty LEA in FY 2022. (Tab 7)
9. A list of the highest-poverty schools in each LEA in the State for which it must maintain equity in FY2022. (Tab 8)



Maintenance Of Equity Requirements

Submit LEA Certification of
Exception from Local
Maintenance of Equity
Requirements by **October 29, 2021**



Please email submissions to
ARP_ESSER@doe.k12.ga.us

Appendix B (NEW August 6, 2021)

American Rescue Plan LEA Certification of Exception from Local Maintenance of Equity Requirements

Please submit this certification to your SEA, which will notify the Department which LEAs in the State are excepted from the local maintenance of equity requirements under section 2004(c)(2) of the American Rescue Plan (ARP) Act due to such certifications for FY 2022.

LEA name: _____

State: _____

On behalf of my local educational agency (LEA), I _____ (name), _____ (title), certify that for the 2021-2022 school year, this LEA demonstrates an exceptional or uncontrollable circumstance under section 2004(c)(2) of the ARP Act. Specifically, this LEA faces one-time implementation challenges due to the enactment of the ARP Act in March 2021 and the impact of the pandemic. Given these unique timing and implementation circumstances and that this LEA will not implement an aggregate reduction in combined State and local per-pupil funding in FY 2022 (i.e., is not facing overall budget reductions), this LEA demonstrates such an exceptional or uncontrollable circumstance under section 2004(c)(2) of the ARP Act.

By signing this certification, I hereby confirm that I am the authorized representative, with the fiscal and legal authority, to certify on behalf of this school district. In addition, to the best of my knowledge and belief, all the information in this certification is true and correct.







Signature _____

Printed name & date _____

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Each LEA should consider making publicly available data and information such as:

 <p>Which schools are identified as high-poverty schools in the LEA and demographic information for each such school compared to the entire LEA;</p>	 <p>The per-pupil amount of funding for each high-poverty school in the LEA in FYs 2021, 2022 and 2023;</p>	 <p>The per-pupil amount of funding in the aggregate for all schools in the LEA in FYs 2021, 2022 and 2023;</p>	 <p>The per-pupil number of FTEs for each high-poverty school in the LEA in FYs 2021, 2022 and 2023;</p>	 <p>The per-pupil number of FTEs in the aggregate for all schools in the LEA in FYs 2021, 2022 and 2023; and</p>	 <p>Whether the LEA did not maintain equity for any high-poverty school in FY 2022 or 2023.</p>
---	--	--	---	---	--



Submit LEA Local Maintenance of Equity Requirement Data to GaDOE by **October 29, 2021**
Please email submission to ARP_ESSER@doe.k12.ga.us

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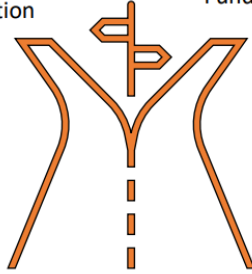


GaDOE Construction Assurance Form

<https://www.georgiainsights.com/care-act.html>

State Capital
Outlay
Application

ESSER
Funding



The LEA assures any state capital outlay funded projects where the ESSER federal funds are used shall be revised or withdrawn. The state capital outlay funds will be restored to the LEA's entitlement sheet for use with other eligible projects

Resources

- [Construction Assurance](#)
NEW! 7/08/21
- [ARP ESSER LEA Plan Application](#)
- [ARP-ESSER Plan Timeline](#)
- [ESSER Bonus Grant Presentation File](#)
- [ESSER Bonus Grant FAQ](#)
- [ESSER Account Codes-CARES CRRSA and ARP](#)
- [Coronavirus Emergency Relief LEA Handbook](#)

UPDATED 6/14/21



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Allowable Activities ESSER I, ESSER II, and ESSER III	CARES Act	CRRSA Act	ARP Act
Any activities authorized under the Elementary and Secondary Education Act, IDEA, Carl D. Perkins Career and Technical Education Act, Adult Education and Family Literacy Act.	Includes McKinney-Vento	Includes McKinney-Vento	Does Not Include McKinney-Vento
Coordination of preparedness and response efforts of LEAs with state, local, tribal, and territorial public health departments, and other relevant agencies, to prevent, prepare for, and respond to the coronavirus.	YES	YES	YES
Providing resources for principals and other school leaders to address school-specific needs.	YES	YES	YES (IFR requirement amended on 4.22.21)
Activities that 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 youths, including how outreach and service delivery will meet the needs of each population.	YES	YES	YES
Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.	YES	YES	YES
Purchasing supplies to sanitize and clean facilities operated by an LEA.	YES	YES	YES

Allowable Activities ESSER I, ESSER II, and ESSER III	CARES Act	CRRSA Act	ARP Act
Planning and coordination during long-term closures, including how to provide meals to eligible students, how to provide online learning technology to all students, how to provide guidance on meeting IDEA requirements, and how to ensure other educational services can continue to be provided consistent with federal, state, and local requirements. <i>(ARP: and “implementing activities and providing” instead of ‘how to.’)</i>	YES	YES	YES
Purchasing educational technology, which could include hardware, software, and connectivity, for students served by the LEA that aids in regular, substantive educational interaction between students and educators, including low-income students and students with disabilities. This could also include assistive technology or adaptive equipment.	YES	YES	YES
Providing mental health services and support. <i>ARP: including through the implementation of evidenced-based full-service community schools.</i>	YES	YES	YES
Planning and implementing summer learning and supplemental afterschool program activities, 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.	YES	YES	YES
Other activities are necessary to maintain the operation of and continuity of services in LEAs and continue employing existing staff.	YES	YES	YES
Addressing learning loss among all students in all subgroups, including by: <ul style="list-style-type: none"> • Administering high-quality, reliable assessments that can assess student academic progress and assist educators in meeting student needs, including by using differentiated instruction. • Implementing evidence-based activities to meet the comprehensive needs of students. • Providing information and assistance to parents and families on ways to support students. • Tracking student performance and engagement in distance learning environments. 	NO	YES	YES

Allowable Activities ESSER I, ESSER II, and ESSER III	CARES Act	CRRSA Act	ARP Act
School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and support student health needs. <i>LEAs will need to submit a GaDOE Construction Assurance Form</i>	Follows FAQ released by US ED allowable under other activities necessary to maintain operations	YES	YES
Inspecting, testing, maintaining, repairing, replacing, and upgrading projects to improve the indoor air quality in school facilities, including HVAC systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.	Follows FAQ released by US ED allowable under other activities necessary to maintain operations	YES	YES
Developing strategies and implementing public health protocols that align with Centers for Disease Control and Prevention guidance on reopening and operating school facilities to maintain the health and safety of students, educators, and other staff.	NO	YES	YES

ESEA, IDEA, Perkins, McKinney-Vento, The Adult Education, and Family Literacy Act: These acts focus on the instructional support for at-risk subgroups of students, in most cases. LEAs and private schools can access resources on allowable uses of funds through the Federal Programs webpage on the GaDOE website or through guidance on the United States Department of Education website.

Restrictions:

- Some of the uses listed may be restricted for private schools by the requirement that control of funds remains under the auspices of the LEA. (CARES Act)
- SEA Reserve funds may be subject to restricted use.
- Restrictions may also extend to the grant's purpose, regulations requiring reasonable and necessary expenditures, procurement policies, and school needs.
- Restrictions about specific grants will be added to the Grant Award Notices as needed.

General ESSER Budget Considerations	
Budget Category	LEAs might use local ESSER funds to:
Transportation	<ul style="list-style-type: none"> Running additional bus routes with fewer students to permit physical distancing. Prior approval forms will be reviewed against data reported to GaDOE’s Transportation Department. <p>Please note if an entity uses ESSER funds for a capital expense, like purchasing additional buses, it must receive prior written approval from the SEA. LEAs must also follow the UGG’s equipment management rules.</p> <p>Please reference GaDOE’s Federal Programs Handbook for procedures of equipment management.</p> <p>Authorizing Citation: §200.313(d); Access Prior Approval Form on Federal Programs Webpage Under Resources</p>
Budget Category	LEAs might use local ESSER funds to:
High-Quality Instructional Materials and Curricula and Related Professional Development	<ul style="list-style-type: none"> A new, evidence-based K-2 reading curriculum districtwide and related professional development to address unfinished learning and accelerate early literacy skills, Districtwide curriculum with both online and in-person options, Additional materials and teacher training to implement Advanced Placement (AP) classes in schools, and where necessary, provide additional support so that all students, particularly vulnerable students, can access and succeed in AP classes, Social and emotional learning programs, Multi-Tier System of Supports (MTSS) materials, such as Tier 2 and Tier 3 interventions aligned to a strong Tier 1 curriculum, as well as related screening tools, and Career and technical education programming.
Acquisition of Real Property or Modular Classrooms	<p>An LEA could use local ESSER funds to acquire real property or modular classrooms if needed to respond to COVID-19. For example, additional space might help an LEA to re-open schools in person, consistent with CDC guidelines.</p> <p>Please note if an entity uses ESSER funds for a capital expense, it must receive prior written approval. LEAs (and other entities that receive ESSER or GEER subgrants) receive prior approval from GaDOE.</p>
Construction and Renovation	<p>ED confirmed that ESSER funds could be used for construction and renovation costs when reasonable and necessary to prevent, prepare for, and respond to the COVID-19 pandemic.</p> <p>For example, an LEA might use ESSER local funds to undertake construction or renovation to:</p> <ul style="list-style-type: none"> Help an LEA to clean effectively, like replacing old carpet with tile that is easier to clean, Support physical distancing, like bringing an unused school wing into compliance with fire and safety codes to create more space. <p>Please note an entity that uses ESSER or GEER funds for construction or renovation must complete the GaDOE Construction Assurance form in addition to the prior approval form.</p>

<p>Budgetary Shortfalls</p>	<p><i>As with all uses of ESSER funds, proposed use of funds must be “to prevent, prepare for, and respond to” COVID-19. This means that ESSER funds may be used to bridge budget shortfalls if the deficit is related to the coronavirus and the ESSER funds are needed for education-related expenses.</i></p> <p><i>LEAs should be mindful that existing maintenance of effort requirements in other federal programs, such as Title I, continue to apply and that federal funds such as ESSER funds cannot be included in local maintenance of effort calculations for these other programs.</i></p> <p>Please note if an entity uses ESSER or GEER funds to pay for employee compensation, the entity must meet the UGG’s documentation requirements. Authorizing Citation: §200.430(a)(1)</p>
<p>Budget Category LEAs might use local ESSER funds to:</p>	
<p>Additional Pay</p> <p>Please note an entity that uses ESSER funds to pay employee compensation must meet the UGG’s documentation requirements.</p> <p>In general, this should be a relatively straightforward process. Also, incentive compensation must be given according to an established plan, which could be established in response to COVID.</p>	<ul style="list-style-type: none"> • Address recruitment or retention challenges considering the pandemic, • Provide additional compensation to teachers and other staff that work in person, • Provide additional compensation to teachers and other staff that have assumed new duties because of COVID, • Incentivize effective teachers to move to schools with vulnerable students that the pandemic has disproportionately impacted. • Provide additional pay to substitute teachers where there is a shortage. <p>For a complete description of allowable activities, please see Section 313(d) of the CRRSA Act https://www.congress.gov/116/bills/hr133/BILLS-116hr133enr.pdf (starting on page 749).</p> <p>According to ED, LEAs may not spend ESSER funds on:</p> <ul style="list-style-type: none"> • Bonuses, merit pay, or similar expenditures, unless related to disruptions or closures related to COVID-19, • Subsidizing or offsetting executive salaries and benefits of individuals who are not LEA employees, or • Expenditures related to state or local teacher or faculty unions or associations. <p>Compensation-Personal Services Authorizing Citation: §200.430(a)(1)</p>

Supplement not Supplant

ESSER funds are not subject to a supplement not supplant requirement.

Maintenance of Effort

ESSER grants do not include a local maintenance-of-effort requirement. In other words, LEAs are not required to maintain the effort to receive ESSER funds. LEAs must continue to comply with maintenance of effort requirements in other federal education laws such as ESEA and IDEA.

Local Maintenance of Equity (ESSER III)

LEAs cannot reduce per-pupil funding or per-pupil full-time equivalent staff in high-poverty schools by an amount that exceeds the total per-pupil reduction for all district students in FY22 or 2023. ARPA Section 2004©(1). A school is considered “high poverty” if it ranks in the highest 25 percent of schools in an LEA in the percentage of students served from low-income households, based on a measure of poverty established by the U.S. Department of Education and used consistently statewide. ARPA Section 2004(d)(4). The updated FAQ regarding ARP-ESSER Maintenance of Equity may be located [here](#).

Local Maintenance of Equity Exceptions per Section 2004©(2): LEAs meeting one of the four exceptions will complete the Certification of Exception from Local Maintenance of Equity and submit it to ARP_ESSER@doe.k12.ga.us by October 15, 2021, and November 1, 2022. (See Appendix B)

- LEAs with fewer than 1000 students
- Single-school LEAs
- LEAs with one school per grade span
- LEAs that “demonstrate an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education.”

Considerations for ESSER Funds

ESSER funds are subject to the Education Department General Administrative Regulations (EDGAR) and the federal government’s Uniform Grant Guidance (UGG), including the requirement that spending *is necessary and reasonable*.

In light of the necessary and reasonable requirements, LEAs should consider the following:

- ESSER provides LEAs with short-term relief funds to address the effects of COVID-19 on elementary and secondary schools. While Congress may appropriate additional relief funds in the future, ESSER is not an ongoing program to support long-term expenses.
- As noted above, we encourage LEAs to expend ESSER I funds before spending ESSER II and III funds.
- ED encourages LEAs to spend ESSER funds to safely reopen elementary and secondary schools as soon as possible, restore and maintain high-quality learning environments, and take comprehensive action to mitigate learning loss. LEAs should especially consider the needs of its most vulnerable students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.

- LEAs can spend ESSER funds on activities that are not allowable under other federal programs like Title I and IDEA. ESSER-funded activities can benefit all students and schools or be targeted to select students and schools, depending on local needs. For example, an LEA could use ESSER funds for new curricula for the entire district, school infrastructure, attendance-tracking tools, mental health warning systems, and the like. We encourage LEAs to think strategically about their needs, resource allocation, and equity and consider high-impact activities like:
 - Health and safety initiatives that permit students to safely return to in-person school,
 - Interim and formative assessment tools,
 - High-quality instructional materials to address learning loss or accelerate learning and instructional materials that align with Georgia’s educational initiatives.
 - School facilities and infrastructure improvements,
 - Academic recovery and accelerated learning initiatives (including extended-time or extended-year initiatives, changing school master schedules to promote accelerated learning and access to effective teachers, and high-quality high-dose tutoring),
 - Broadband and technology,
 - High-quality, evidence-based literacy initiatives, which could include a new curriculum,

Assurances

Sec. 8306 of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Success Act of 2015 (ESSA), requires that LEAs shall have on file with the state educational agency a single set of assurances, applicable to each program for which a plan or application is submitted. Each LEA will acknowledge general assurances addressing all federal programs, including CARES, CRRSA, ARP Acts, and specific program assurances where an allocation is received. This acknowledgment occurs on the My GaDOE Portal annually (<https://portal.doe.k12.ga.us/login.aspx>). The Superintendent’s sign-off on the Consolidated Application denotes agreement to each assurance, as follows:

General Assurances:

As a condition of receiving the federal funds for which the application is made in the Consolidated Application, the applicant’s local board of education (Applicant) assures the following:

1. Each program will be administered in accordance with all applicable statutes, regulations, program plans, and applications; the control of funds provided under each such program and title to property acquired with program funds will be in a public agency or an eligible private agency, institution, organization, or Indian tribe if the law authorizing the program provides for assistance to those entities; and
2. The public agency, eligible private agency, institution, or organization, or the Indian tribe will administer the funds and property to the extent required by the authorizing statutes;

3. The applicant will adopt and use proper methods of administering each such program, including—
 - a. the enforcement of any obligations imposed by law on agencies, institutions, organizations, and other recipients responsible for carrying out each program; and
 - b. the correction of deficiencies in program operations that are identified through audits, monitoring, or evaluation,
 - c. ensuring interventions purchased with federal funds are evidence-based.
4. The applicant will cooperate in carrying out any evaluation of each such program conducted by or for the State educational agency, the Secretary, or other Federal officials;
5. The applicant will use such fiscal control and fund accounting procedures as will ensure proper disbursement of, and accounting for, Federal funds paid to the applicant under each such program; and
6. The applicant will—
 - a. submit such reports to the State Educational Agency (which shall make the information available to the Governor). The Secretary of the State Educational Agency may require the State Educational Agency to perform its duties under each program; and
 - b. maintain such records, provide such information, and afford such access to the records as the State Educational Agency (after consultation with the Governor) or the Secretary may reasonably require to carry out the State educational agency's or the Secretary's duties; and
 - c. before the application was submitted, the applicant was afforded a reasonable opportunity for public comment on the application and considered such comment.

ESSER Grant Assurances:

CARES Act-ESSER

In general, each local educational agency (LEA) receiving funds under the CARES Act, CRRSA Act, and ARP Act shall provide assurances that the LEA will:

- Use the funds for any allowable activity as stated in USES OF FUNDS SEC. 18003(d) of the [CARES Act](#);
- Consult with officials in all participating non-public schools per CARES Section 18005 and ESEA Section 1117 to provide equitable services to their students and teachers;
- Establish internal control policies and procedures to procure, record, and maintain custody of equipment and real property purchased with ESSER funds. The policies and procedures must include how the LEA will account for and maintain control of equipment and real property used at private schools;
- Maintain adequate internal controls in the procurement process for goods and services in accordance with Georgia's Financial Management for Georgia LUAS Manual. A copy of the manual is available on the Georgia Department of Education's

(Department) Website at <https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx>

- Meet the requirements in the Education Department General Administrative Regulations (EDGAR) as well as the Uniform Grants Guidance requirement that LEA spending be reasonable, necessary, and allocable under the ESSER grants;
- Conduct and reconcile physical inventories of equipment purchased with ESSER funds at the central office, local schools, and private schools for ESSER I. The LEA must use, manage, and dispose of equipment acquired per state laws and procedures;
- Per 2 C.F.R. Part 200.415(a), LEAs are required to assure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements; and
- Provide any requested documentation on expenditures and ESSER funds to the Georgia Department of Education for reporting purposes.

CRRSA Act- ESSER II

In general, each local educational agency (LEA) receiving funds under the CRRSA Act shall provide assurances that the LEA will:

- Use funds received under section 313(d) of the CRRSA Act for any activity listed in section 313(d) (applicable sections of the CRRSA Act are attached to Attachment T). Any activity that is an allowable use of Elementary and Secondary Schools Emergency Relief (ESSER) funds by an LEA under section 18003(d) of the CARES Act is also an allowable use of ESSER II funds by an LEA under section 313(d) of the CRRSA Act and any allowable use of ESSER II funds by an LEA is also an allowable use of ESSER funds by an LEA under section 18003(d) of the CARES Act.
- Meet the Office of Management and Budget requirements for all federal agencies to assign a Federal Award Identifying Number (FAIN) to each financial assistance award. The PR/AWARD NUMBER identified in block 2 is the FAIN for this award.
- Submit completion reports, which are due 30 days after the end of the grant period. Funds are available through September 30, 2023 per the Notice Announcing Availability of Funds and Deadline for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund); Coronavirus Aid, Relief, and Economic Security Act (CARES Act) in the Federal Register.
- Establish internal control policies and procedures to procure, record, and maintain custody of equipment and real property purchased with ESSER funds. The policies and procedures must include how the LEA will account for and maintain control of equipment and real property used at private schools.
- Maintain adequate internal controls in the procurement process for goods and services in accordance with Georgia's Financial Management for Georgia LUAS Manual. A copy of the manual is available on the Georgia Department of Education's (Department) Website at <https://www.gadoe.org/SchoolImprovement/Federal-Programs/Pages/default.aspx>
- Assure they will meet the requirements in the Education Department General Administrative Regulations (EDGAR) as well as the Uniform Grants Guidance

requirement that LEA spending is reasonable, necessary, and allocable under the CARES Act.

- Conduct and reconcile physical inventories of equipment purchased with ESSER funds at the central office, local schools, and private schools. The LEA must use, manage and dispose of equipment acquired in accordance with state laws and procedures.
- Not be required to provide equitable services to non-public school students and teachers with the ESSER II funding.
- Will ensure that appropriate documentation is maintained for auditing and monitoring purposes.
- Use the negotiated indirect cost rate or the indirect cost allocation plan approved for the entity identified in Block 1 of this GAN to apply to this grant award during the first fiscal year. The GaDOE determined indirect cost rate will apply to the following fiscal years during this availability period.
- Will permit the Georgia Department of Education (Department) and auditors to have access to the LEA's records and financial statements as necessary for the Department to meet the requirements of 2 C.F.R. Part 200.331.
- Will, in accordance with 2 C.F.R. Part 200.415(a), assure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to bind the non-federal entity, which reads as follows legally:

I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

ARP Act-ESSER III

In general, each local educational agency (LEA) receiving funds under the ARP Act shall provide assurances that the LEA will:

- Use this grant to provide school districts with emergency relief funds to address the impact that COVID-19 has had and continues to have on public elementary and secondary schools across Georgia and the nation. Funds must be used in accordance with Attachment T of the Grant Award Notification (GAN) for the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund award, as authorized in section 2001 of the American Rescue Plan Act (ARP).
- Understand the LEAs' current award amount is 2/3 of the total allocation the LEA receives from funds awarded under this GAN. The additional 1/3 amount will be received after the U. S. Department of Education approves the SEA's application for the remainder of its allocation.
- Meet the Office of Management and Budget requirements for all federal agencies to assign a Federal Award Identifying Number (FAIN) to each financial assistance award. The PR/AWARD NUMBER identified in block 2 is the FAIN for this award.

- Submit completion reports, which are due 30 days after the end of the grant period. Funds are available through September 30, 2023, per the Notice Announcing Availability of Funds and Deadline for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund); Coronavirus Aid, Relief, and Economic Security Act (CARES Act) in the Federal Register.
- Will establish internal control policies and procedures to procure, record, and maintain custody of equipment and real property purchased with ESSER funds. The policies and procedures must include how the LEA will account for and maintain control of equipment and real property used at private schools.
- Will maintain adequate internal controls in the procurement process for goods and services in accordance with Georgia's Financial Management for Georgia LUAS Manual. A copy of the manual is available on the Georgia Department of Education's (Department) Website at <https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx>
- Will assure they will meet the requirements in the Education Department General Administrative Regulations (EDGAR) as well as the Uniform Grants Guidance requirement that LEA spending be reasonable, necessary, and allocable under the ARP Act.
- Will conduct and reconcile physical inventories of equipment purchased with ESSER funds at the central office and local schools.
- LEA is not required to provide equitable services to non-public school students and teachers with the ARP ESSER funding.
- Ensure that appropriate documentation is maintained for auditing and monitoring purposes.
- Use the negotiated indirect cost rate or the indirect cost allocation plan approved for the entity identified in Block 1 of the GAN to apply to this grant award during the first fiscal year. The GaDOE determined indirect cost rate will apply to the following fiscal years during this period of availability.
- Permit the Georgia Department of Education (Department) and auditors to have access to the LEA's records and financial statements as necessary for the Department to meet the requirements of 2 C.F.R. Part 200.331.
- Assure that in accordance with 2 C.F.R. Part 200.415(a), expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets; the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-federal entity, which reads as follows:
I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise.
(U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).
- Understand that LEAs are authorized, in carrying out this grant, to utilize the higher threshold set for micro-purchase and simplified acquisition thresholds for federal assistance under this grant or under a contract you award under this grant established by

recent statutory changes. These statutory changes raise the threshold for micro-purchases under Federal financial assistance awards to \$10,000 and raise the threshold for simplified acquisitions to \$250,000 for recipients. These higher thresholds are not effective until implemented in the Federal Acquisition Regulations (FAR) at 48 CFR Subpart 2.1 (Definitions), which has not yet occurred. See 2 CFR 200.67 and 200.88. For FY 2018, OMB is granting an exception allowing recipients to use the higher thresholds in advance of changes to the FAR. Please refer to the Office of Management and Budget's Memorandum 18-18 regarding the statutory changes. If you have any questions about these regulations, please contact the program officer identified in Block 3 of this GAN.

Budget Submission and Review

Procedures and requirements in the GaDOE [Federal Programs Handbook](#) for budget submission and review apply to the ESSER grants. These requirements apply to LEAs receiving grants and coordinating with private schools for provisioning of services under ESSER I and LEAs receiving grants under ESSER I, II, and III.

1. The ESSER Implementation Overview (Use of Funds) template must be uploaded to the Consolidated Application before the budget can be approved. The template provides a high-level plan for the funds as of the budget submission date.
2. The function and object codes used in the budget must match those of the GaDOE chart of accounts.
3. The LEA uses the text box for each line item to explain its use or purpose. The LEA should include quantities.
4. Compliance under ESSER, equitable services proportionate share worksheet must be uploaded to the general attachments tab with budget submission.
5. The unrestricted indirect cost rate must not exceed the rate on the GAN.
6. There are no supplanting requirements for the ESSER grants.
7. There is no budget submission deadline.
8. Amendments can be made throughout the year as appropriate.

The budget review process will begin upon receipt of a Consolidated Application email notification. If there is a question regarding a budget item, the reviewer will contact the LEA liaison by email and/or phone. If applicable, a revision will be requested through the Consolidated Applications. Due to the number of grants simultaneously active, please allow 10 business days for a response for submitted ESSER budgets.

Educator Retention Bonuses

Districts must submit budgets for the eligible job codes provided by the GaDOE. If the amount eligible to allocate is less than what the LEA will budget, districts may leave funds unbudgeted. GaDOE will contact the LEA to verify that funds will not be used, and GaDOE Grants Accounting will update GAORS. The availability for the Georgia Educator Retention Bonus ends June 30, 2021.

Procurement

Each LEA has a unique, often board-approved, policy that they must follow for purchases for both private and public schools. This extends to cost, levels of approval, contracts and supporting documentation (like quotes), etc. There are practices relative to allowable vendors and adding vendors. LEAs should follow written procedures as described in the GaDOE Federal Programs Handbook.

Compensation

Any compensation allowable under the ESSER grants, must be paid directly to the individual. This requires the individual to be set up as a vendor in the LEA finance system. LEAs should follow written procedures as described in the GaDOE Federal Programs Handbook. **Authorizing Citation: §200.430(a)(1)**

Resources: GaDOE [Quick Guide: Use of W9/1099](#)

How will the salaries charged to the CARES Act – ESSER funds be reported on the Certified/Classified Personnel Information (CPI) Report?- Salaries charged to the CARES/CRRSA/ARP ESSER funds due to the reduction in state funding should continue to be reported in the CPI report as they typically would be reported based on the job assignment of the employee. Salaries charged to the CARES/CRRSA/ARP ESSER funds for new positions created due to the pandemic and for the purpose of responding to the pandemic should be reported in the CPI report to **Fund Code 03 – CARES/CRRSA/ARP ESSER Grants** .

Monitoring Drawdown of Funds

Funds are drawn down from the Grants Accounting Online Reporting System (GAORS). LEAs drawdown federal funds on a reimbursement basis for all allowable expenditures incurred. GaDOE allows one drawdown per month. The monthly drawdown must match incurred expenditures. LEAs must keep supporting documentation of the expenditures and drawdown on file.

LEAs must follow federal regulations and state guidance regarding the drawdown of funds. In the absence of federal regulations that explicitly identify an exact timeframe for LEA drawdowns, GaDOE has established general guidance encouraging LEAs to drawdown funds throughout the grant year, noting that LEAs should only drawdown in accordance with their approved budget(s) and actual expenditures. In alignment with 2 CFR 200.302(b)(4) requiring sub-recipients to maintain effective control and accountability for all funds, assuring that they are used solely for authorized purposes, it is the expectation of the GaDOE that funds that are expensed are drawn down in a timely manner and adhere to compliant LEA drawdown procedures. A delay in accessing funds will be considered when determining whether LEAs maintain effective fiscal control. To ensure that its LEAs are appropriately drawing down available federal grant funds, GaDOE monitors the drawdown of the funds through monthly drawdown reports.

Districts may view drawdown percentages daily through the consolidated application. All federal grants inside the MyGaDOE portal Consolidated Application display a real-time drawdown percentage. LEA staff should review this regularly as part of their grant monitoring steps.

There are different reasons for drawing down funds at different times. In many instances, an LEA will have a rationale for not drawing down funds in a timely manner that aligns with the approved program budget and plan. This could include that a programs' intents and purposes may cause a district to not offer any or offer only limited support early in the fiscal year, or the LEA may regularly experience high and low periods of grant-funded activity. This information is directly identifiable in the subgrantee's plan and approved budget.

Provision of Equitable Services

The equitable services portion of this document is referenced from the CARES Act: ESSER Equitable Services Consultation Guide. These documents may be located on the [State Ombudsman](#) webpage. Please reference the updated [GaDOE CARES Act Equitable Services Consultation Guide \(Updated 11.10.21\)](#)

Monitoring

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA), requires the state educational agency (SEA) to monitor, as a method of support, the implementation of program requirements and the expenditure of federal funds. The CARES Act grants are included in the GaDOE's monitoring procedures.

Georgia's monitoring process consists of five major components:

- Program Requirements – LEAs must submit for approval the Consolidated LEA Improvement Plan (CLIP) through the Consolidated Application process. Federal Programs staff review each CLIP to ensure that the plan contains allowable activities for the use and budgeting of federal funds. Once the CLIP has been approved, the LEA submits a budget reflecting the approved CLIP activities for review and approval by the Federal Programs staff assigned to the LEA. The LEA updates its CLIP under ESSA as needed to reflect changes, and it submits the updated CLIP to the SEA for review and approval. Updates to the CLIP are typically performed on an annual basis in Georgia.
- Monitoring of Expenditures – LEAs and sub-recipient grantees must submit for approval an annual set of budgets through the Consolidated Application process. Federal Programs staff review each approved CLIP, as required by grantees, and the program budget to ensure that expenditures are appropriate under program-specific federal guidelines and Uniform Grants guidelines before approving the budget. Once budgets are approved, Federal Programs staff track funds drawn down by LEAs for expenditures to ensure that LEAs are likely to meet the drawdown of funds timelines.

- Single Audit under 2 C.F.R. Part 200.50(b) – An audit is a formal or official examination of records and accounts with the intention to verify that proper accounts have been utilized, proper procedures have been followed, and attending documentation has been maintained. If an auditor is unable to verify a program’s accounts, procedures, and documentation, the LEA will be notified in writing, either by first class mail or by electronic mail, of an exception or audit finding(s). The Division of Federal Programs will follow procedures as outlined in the Subrecipient Audit Resolution Guide for resolving any LEA audit findings through a single audit process.
- On-Site Monitoring – An SEA on-site cross-functional monitoring team visits an LEA to review the criteria included in the LEA monitoring rubric. LEAs are monitored, at a minimum, on a four-year cycle. Approximately one-fourth of the LEAs are monitored onsite each year. As part of the process for determining which LEAs are to be monitored, the Division of Federal Programs conducts a risk assessment using a combination of elements as defined by the Department.
- Self-Monitoring – The LEA self-monitoring process is an outgrowth of the on-site monitoring process of the cross-functional team. It is designed to provide the LEAs the support and guidance needed to maintain ongoing high standards for compliance and program delivery by conducting a self-monitoring of compliance with federal law for each fiscal year that the LEA does not participate in the cross-functional on-site team monitoring process. LEAs not participating in an on-site visit will complete and submit the Self-Monitoring Checklist within the reporting site in the MyGaDOE Portal (200.328(a)).

Selection of LEAs for Monitoring

LEAs are monitored on a four-year cycle. Approximately one-fourth of the LEAs are monitored each year. As part of the annual review process in determining which LEAs are to be monitored, the Division of Federal Programs conducts a risk assessment using a combination of elements defined by GaDOE. An LEA’s risk assessment rating is determined using its risk rating from the Georgia Department of Education’s Financial Review.

During the summer of each year, the Division of Federal Programs completes a risk assessment to determine if an LEA falls into the high-risk category. The risk assessment results determine which LEAs may be added to the regular CFM cycle for that year. The SEA has the responsibility to monitor high-risk LEAs (§ 200.331(b)(1-4)). The Division of Federal Programs defines high-risk as:

- LEAs showing evidence of serious or chronic compliance problems
- LEAs with financial monitoring/audit findings;
- and/or LEAs with a high number of complaints from parents and other stakeholders about program implementation.
- Other elements that may cause an LEA to be determined high-risk include size of allocation and new federal programs for fiscal management personnel in the LEA.

High-risk does not necessarily mean an LEA is not meeting the requirements of the program, federal regulations, or administrative procedures. It does mean that an LEA may be at a higher risk of having program elements that could cause it to not meet requirements associated with federal rules, regulations, and administrative procedures. The Division of Federal Programs conducts a risk assessment for all federal programs, including the CARES Act and CRRSA Act.

Construction Requirements & Documentation

The LEA’s responsibility is to ensure the required documentation is on file with GaDOE Facilities once all steps are completed for approval of projects by the ESSER Grants Team. Please reference the informational charts to view the full scope of required documentation.

Requirement
<ul style="list-style-type: none"> • The LEA submitted all required documentation complying with state law regarding Public Works Construction Projects. O.C.G.A. 36-91-20, 36-91-21, and 36-91- 22 • The LEA revised or withdrew any state capital outlay funded projects where ESSER funding was utilized. • The construction project is scheduled to be complete or completed by the end of the grant period. • The LEA submitted required documentation adhering to the Davis Bacon Wage Requirement for all federal contracts and subcontracts over \$2,000 for construction, alterations, repairs, painting, and decorating. • The LEA submitted applicable required documents that followed federal construction regulations. 34 CFR75.600-617 • The LEA provided a preference for purchasing, acquiring, or using goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards, including all contracts and purchase orders for work or products under the CRRSA Act and ARP Act. 2 CFR 200.322

Documentation
<ul style="list-style-type: none"> • Submitted to ESSER Grants Team <ul style="list-style-type: none"> • Signed Expenditure Pre-Approval Form • GaDOE Construction Assurance Form- Per facility annotating scope of work • State Board Rule 160-5-4-15: Applies to all public-school construction projects regardless of funding source unless exempt by O.C.G.A. 36-91-22. <ul style="list-style-type: none"> • The local board of education shall submit to the department for approval of all planning and construction documents to design and modify any facility or structure that will house public school children or be utilized to provide services for public school children. • Plans & Specifications- plans must have been approved by GaDOE Facility Service Unit, and all Capital Outlay Applications have been revised to remove ESSER funding projects.

Appendix A (NEW August 6, 2021)

**American Rescue Plan
LEA Certification of Exception from Local Maintenance of Equity Requirements**

Please submit this certification to your SEA, which will notify the Department which LEAs in the State are excepted from the local maintenance of equity requirements under section 2004(c)(2) of the American Rescue Plan (ARP) Act due to such certifications for FY 2022.

LEA name: _____

State: _____

On behalf of my local educational agency (LEA), I _____ (name),
_____ (title), certify that for the 2021-2022 school year, this LEA demonstrates an exceptional or uncontrollable circumstance under section 2004(c)(2) of the ARP Act.

Please check the option that demonstrates the Maintenance of Equity Exception.

- Has a total enrollment of less than 1,000 students;
- Operates a single school;
- Serves all students within each grade span with a single school; or
- Demonstrates an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of the LEA as determined by the Secretary. Specifically, this LEA faces one-time implementation challenges due to the enactment of the ARP Act in March 2021 and the impact of the pandemic. Given these unique timing and implementation circumstances and that this LEA will not implement an aggregate reduction in combined State and local per-pupil funding in FY 2022 (i.e., is not facing overall budget reductions), this LEA demonstrates such an exceptional or uncontrollable circumstance under section 2004(c)(2) of the ARP Act.

By signing this certification, I hereby confirm that I am the authorized representative, with the fiscal and legal authority, to certify on behalf of this school district. In addition, to the best of my knowledge and belief, all the information in this certification is true and correct.

Signature

Printed name & date

American Rescue Plan

LEA Certification of Exception from Local Maintenance of Equity Requirements

Please submit this certification to your SEA, which will notify the Department which LEAs in the State are excepted from the local maintenance of equity requirements under section 2004(c)(2) of the American Rescue Plan (ARP) Act due to such certifications for FY 2023.

LEA name: _____

State: Georgia

On behalf of my local educational agency (LEA), I _____
(name), _____ (title), certify that for the 2022-2023
school year, fiscal year 2023, this LEA demonstrates an exceptional or uncontrollable
circumstance under section 2004(c)(2) of the ARP Act.

Please select the option that best aligns with the LEA's exception.

- Has a total enrollment of fewer than 1,000 students
- Operates a single school
- Serves all students within each grade span with a single school
- Specifically, this LEA faces implementation challenges due to the enactment of the ARP Act in March 2021 and the impact of the pandemic with respect to budget and enrollment uncertainty. The LEA certifies it will not implement an aggregate reduction in combined State and local per-pupil funding for the relevant fiscal year(s).

By signing this certification, I hereby confirm that I am the authorized representative with the fiscal and legal authority to certify on behalf of this school district. In addition, to the best of my knowledge and belief, all the information in this certification is true and correct.

Signature

Printed name & date