

CARES, CRRSA, ARP



Updates & Overview Session

May 14, 2021



GaDOE Staff

Matt Cardoza

Director of External Affairs
External Affairs Division
mcardoza@doe.k12.ga.us
(ESSER Project Director)

Amy Rowell

Director
Financial Review Division
arowell@doe.k12.ga.us
(ESSER– Budget Support)

Shaun Owen

Deputy Superintendent
Federal Programs Division
sowen@doe.k12.ga.us
(ESSER– Collaborative Support)

Dr. Beverly Strickland

CARES Act Program Manager
External Affairs Division
Beverly.strickland@doe.k12.ga.us
(ESSER Budget Approver)

Carly Ambler

Sr. Program Manager, State Ombudsman
Federal Programs Division
(ESSER - State Ombudsman)

John Wight

Director
Federal Programs Division
jwight@doe.k12.ga.us
(ESSER– Collaborative Support)

Dr. Darlene Moye

CARES Act Program Manager
External Affairs Division
Darlene.Moye@doe.k12.ga.us
(ESSER Budget Approver)

Dr. Kathleen Yarbrough

Federal Programs Specialist
Federal Programs Division
(ESSER Equitable Services)

Dr. Zephine Smith-Dixon

Director
Special Education Services & Supports
zsmith@doe.k12.ga.us
(ESSER– Collaborative Support)

Dr. Charisse Windom

EANS Program Specialist
External Affairs Division
Charisse.windom@doe.k12.ga.us
(EANS Program)

Charmaine Simmons

CARES Act Program Manager
External Affairs Division
csimmons@doe.k12.ga.us
(ESSER Budget/Equitable Services)

Amber McCollum

Program Manager
Special Education Services & Supports
amccollum@doe.k12.ga.us
(ESSER SA Reserve – Sp. Ed.)

Coronavirus Emergency Relief Funds

Coronavirus Aid, Relief & Economic Security (CARES) Act ESSER I	Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act ESSER II	American Rescue Plan Act (ARP) ESSER III
<ul style="list-style-type: none"> ➤ Governor’s Emergency Education Funds (GEER) 	<ul style="list-style-type: none"> ➤ Governor’s Emergency Education Funds (GEER II) 	<ul style="list-style-type: none"> ➤ Governor’s Emergency Education Funds (GEER III)
<ul style="list-style-type: none"> ➤ Elementary and Secondary School Emergency Relief Fund (ESSER) <ul style="list-style-type: none"> ➤ GA: \$457,169,852 	<ul style="list-style-type: none"> ➤ Elementary and Secondary School Emergency Relief Fund (ESSER II) <ul style="list-style-type: none"> ➤ GA: \$1,892,092,618 	<ul style="list-style-type: none"> ➤ Elementary and Secondary School Emergency Relief Fund (ESSER III) <ul style="list-style-type: none"> ➤ GA: \$4,249,371,244
<ul style="list-style-type: none"> ➤ Equitable Services 	<ul style="list-style-type: none"> ➤ Emergency Assistance to Non-Public Schools (EANS) <ul style="list-style-type: none"> ➤ GA: \$79,175,146 ➤ Allows reimbursement for pre-award cost dating back to March 13, 2020, when the national emergency was declared. 	<ul style="list-style-type: none"> ➤ Emergency Assistance to Non-Public Schools (EANS II) <ul style="list-style-type: none"> ➤ EANS funds may not be used to provide reimbursements for costs incurred by non-public schools.
<ul style="list-style-type: none"> ➤ How to “... prevent, prepare for, and respond to” the COVID-19 pandemic 	<ul style="list-style-type: none"> ➤ How to “... prevent, prepare for, and respond to” the COVID-19 pandemic 	<ul style="list-style-type: none"> ➤ Implementing and providing activities to “...prevent, prepare for, and respond to” the COVID-19 pandemic
<ul style="list-style-type: none"> ➤ ESSER funds may be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. 		



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

Resources

- ➔ [ESSER I - CARES Act - Use of Funds Form](#)
UPDATED 4/1/21
- ➔ [ESSER II - CRRSA Act - Use of Funds Form](#)
UPDATED 4/1/21
- ➔ [ESSER III - ARP Act - Use of Funds Form](#)
UPDATED 4/1/21

CORONAVIRUS EMERGENCY RELIEF LEA HANDBOOK

CARES Act-CRRSA Act-ARP Act



Federal Programs

<https://www.gadoe.org/School-Improvement/Federal-Programs/Pages/default.aspx>

English Learner Programs

Educational Flexibility Program (Ed-Flex)

Coronavirus Emergency Relief Funds

- Handbook
- Use of Funds
- LEA Allocations
- Chart of Accounts

CARES/CRRSA/ ARP – ESSER FUNDS

Handbook –
Last Updated
April 28, 2021

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Grant Award Notices (GAN) pg. 9

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.

Grant Award Notices (GAN)

Consolidated Application

Application

Attachments

District Name : Gwinnett County

District Code : 667

Fiscal Year : 2021

Print

Group :

Description :

Upload File :

No file chosen

Item#	Uploaded File	Created Date	Group		
1	Gwinnett County Schools FY21 Title I GAN - School Improvement Grant 7-23-20.pdf	7/25/2020 5:08:14 PM	Grant Award Notices		
2	FY21 Title II, Part A GAN Original 667 GWINNETT COUNTY .pdf	7/28/2020 11:32:01 AM	Grant Award Notices		
3	LEA Title I, Part A FY21 GAN (Gwinnett County Schools).pdf	7/30/2020 2:59:24 PM	Grant Award Notices		
4	FY21 McKinney-Vento Grant Award Notice - Gwinnett County Schools.pdf	7/31/2020 9:10:30 AM	Grant Award Notices		
5	FY21 Title III Part A Grant Award Notice - Gwinnett County.pdf	7/31/2020 11:19:40 AM	Grant Award Notices		
6	FY 21 Title IV, Part A LEA GAN Gwinnett County Schools.pdf	7/31/2020 3:50:13 PM	Grant Award Notices		
7	FY21 Grant Award Notice Title I C - Gwinnett County Schools.pdf	7/31/2020 9:56:56 PM	Grant Award Notices		
8	619 Gwinnett County GANS.pdf	8/2/2020 8:20:37 AM	Grant Award Notices		
9	611 Merged GANS_Gwinnett County.pdf	8/2/2020 8:21:44 AM	Grant Award Notices		
10	FY21 Parent Mnetor Gwinnett County.pdf	8/4/2020 6:44:21 AM	Grant Award Notices		

Grant Award Notices (GAN)

5	AWARD PERIOD					
	<u>BUDGET PERIOD</u>		03/25/2021 – 06/30/2021			
	<u>FEDERAL FUNDING PERIOD</u>		01/05/2021 - 09/30/2022			
6	AUTHORIZED FUNDING					
	FEDERAL GRANT			CURRENT AWARD AMOUNT		
	CRRSA Act - Elementary and Secondary School Emergency Relief Fund ESSER II EDUCATOR BOUNS GRANT			\$21,029,409		
7	ADMINISTRATIVE INFORMATION					
	<u>DUNS</u>	086973195				
	<u>REGULATIONS</u>	C.F.R. PART 200 EDGAR AS APPLICABLE 2 C.F.R. AS APPLICABLE ATTACHMENTS 3, 8, 11, 12, 13, 14, and T ENCLOSURES 3, 4, and 5				
8	LEGISLATIVE AND FISCAL DATA					
	<u>AUTHORITY</u>	PL PUBLIC LAW 116-136 THE CARES ACT THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES ACT), PUBLIC LAW 116-136				
	<u>PROGRAM TITLE</u>	Education Stabilization Fund				
	<u>CFDA/SUBPROGRAM #</u>	84.425D				
	<u>LUA PROGRAM CODE</u>	<u>FUNDING YEAR</u>	<u>AWARD YEAR</u>	<u>CFDA</u>	<u>OBJECT CLASS</u>	<u>AMOUNT</u>
	667-4153	2021	2021	84.425D	4101A	\$21,029,409

Period of Availability pg. 9

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 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.

Coronavirus Aid, Relief & Economic Security (CARES) Act



Funds Availability Timeline	
Period of Availability	March 13, 2020-September 30, 2021
Tydings (Carryover) Period	October 1, 2021-September 30, 2022

Coronavirus Aid, Relief & Economic Security (CARES) Act

ESSER I: Formula and State Reserve Grants

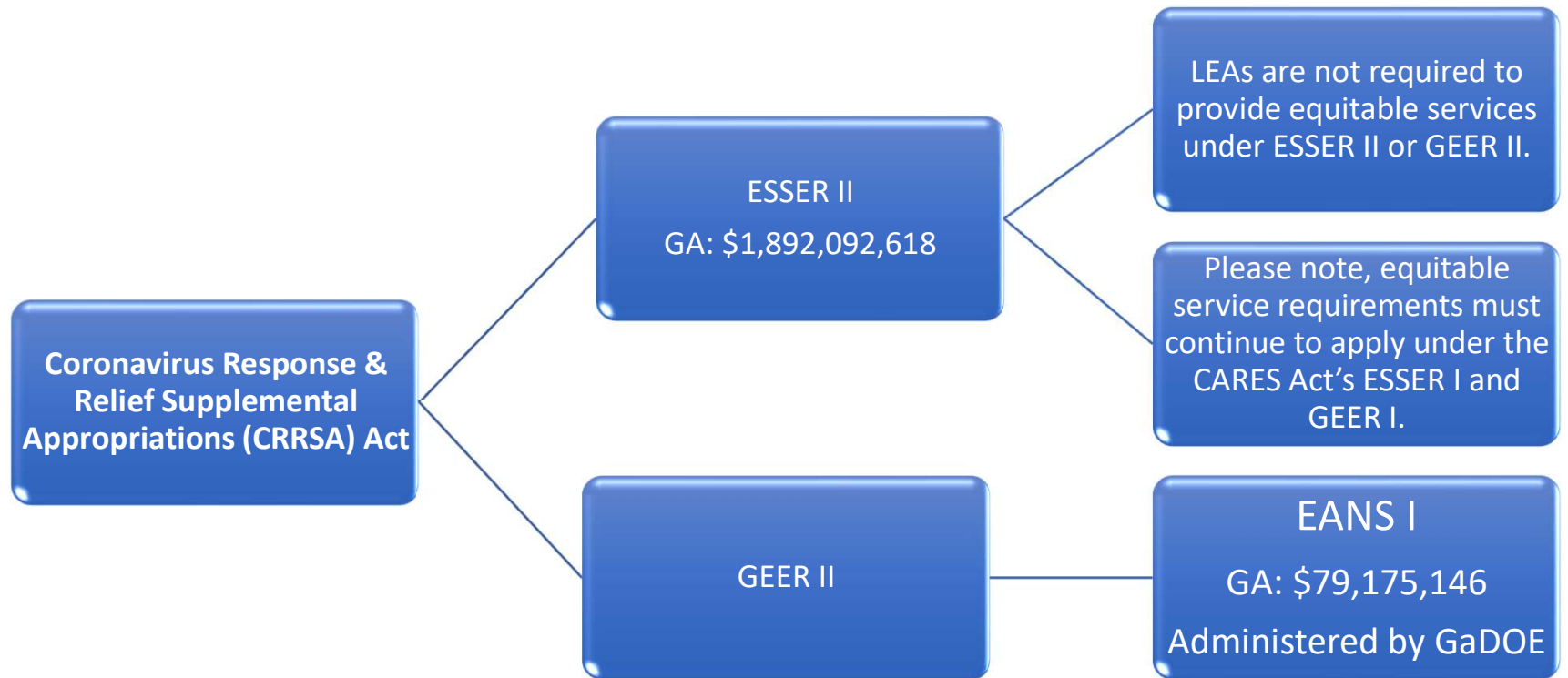
CARES Act - ESSER Formula Funds - 4155	CARES Act - ESSER Funds - SEA Reserve Grant - 4156
CARES Act - ESSER Funds - CTAE Extended Day - 4157	CARES Act - ESSER Funds - RESA Allocations - 4167
CARES Act - ESSER Funds - CTAE Extended Year - 4158	CARES Act-ESSER Funds-State Charter Schools - 4168
CARES Act - ESSER Funds - CTAE Supervision - 4159	CARES Act-ESSER Funds-Connectivity Grant - 4169
	CARES Act – ESSER Funds – GNETS - 4171
CARES Act - ESSER Funds - CTAE Youth Apprenticeship - 4160	<p>CARES Act-ESSER Funds-School Nursing - 4172</p> <p>NEW</p> <ul style="list-style-type: none"> LEAs and GNETS facilities to fund additional School Nursing personnel, supplies, telehealth services, and other similar needs. This grant will allocate more resources directly to School Nursing programs to offset the additional costs related to the impacts of COVID-19. <u>LEA allocations are subject to equitable services</u>, not GNETS or State Charter Schools.
CARES Act - ESSER Funds - Agriculture Extended Day - 4161	
CARES Act - ESSER Fund - Agriculture Extended Year - 4162	
CARES Act - ESSER Funds - Agriculture Young Farmer - 4163	
CARES Act - ESSER Funds - Agriculture Area Teacher - 4164	
CARES Act - ESSER Funds - Special Education Supplemental Relief Allocations - 4165	
CARES Act - ESSER Funds - SEA Reserve Grant Set-Aside - 4166	

Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act

ESSER II



Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act



Funds Availability Timeline	
Period of Availability	March 13, 2020-September 30, 2022
Tydings (Carryover) Period	October 1, 2022-September 30, 2023

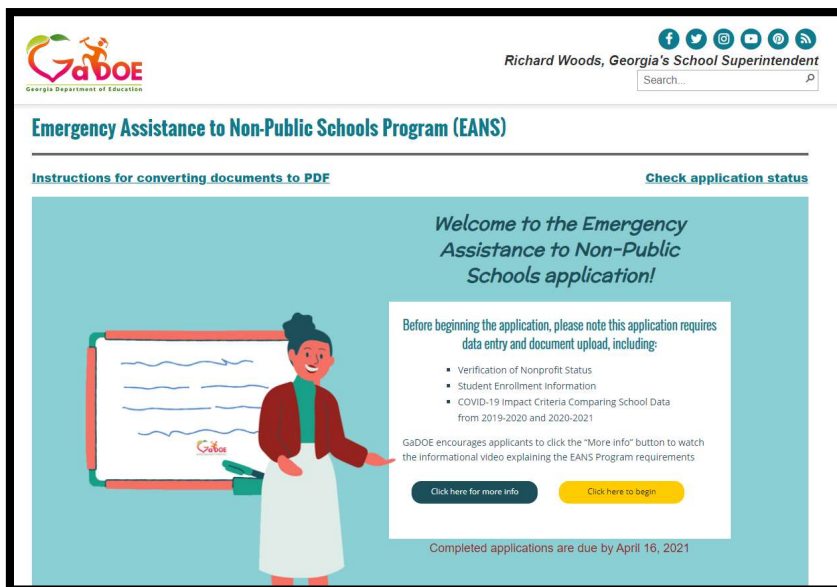
Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act ESSER II

ESSER II: Formula and State Reserve Grants
CRRSA Act-ESSER II Formula Funds - 4180
CRRSA Act-ESSER II SEA Reserve Funds - 4181
CRRSA Act-ESSER II Bonus Allocation - 4153

Funds Availability Timeline	
Period of Availability	March 13, 2020-September 30, 2022
Tydings (Carryover) Period	October 1, 2022-September 30, 2023

Because ESSER I funds expire first, on September 30, 2022 as opposed to September 30, 2023 for ESSER II, we strongly encourage LEAs to spend ESSER I funds first.

CRRSA Act & ARP Act EANS Program



The CRRSA Act and ARP Act include a separate program of Emergency Assistance for Non-Public Schools under which eligible non-public schools may apply to an SEA to receive services or assistance. **Consequently, LEAs do not provide equitable services under ESSER II or ESSER III.**

- **Opened** March 25, 2021 **Closes** April 16, 2021
- EANS Email : EANS@doe.k12.ga.us
- Application: <https://www.gadoe.org/EANS>

American Rescue Plan (ARP) Act

ESSER III



American Rescue Plan (ARP) Act



Funds Availability Timeline	
Period of Availability	March 11, 2021-September 30, 2023
Tydings (Carryover) Period	October 1, 2023-September 30, 2024 (Pending final guidance from US ED)



American Rescue Plan (ARP) Act

ESSER III: Formula and State Reserve Grants

ARP Act-ESSER III Formula Funds - 4190

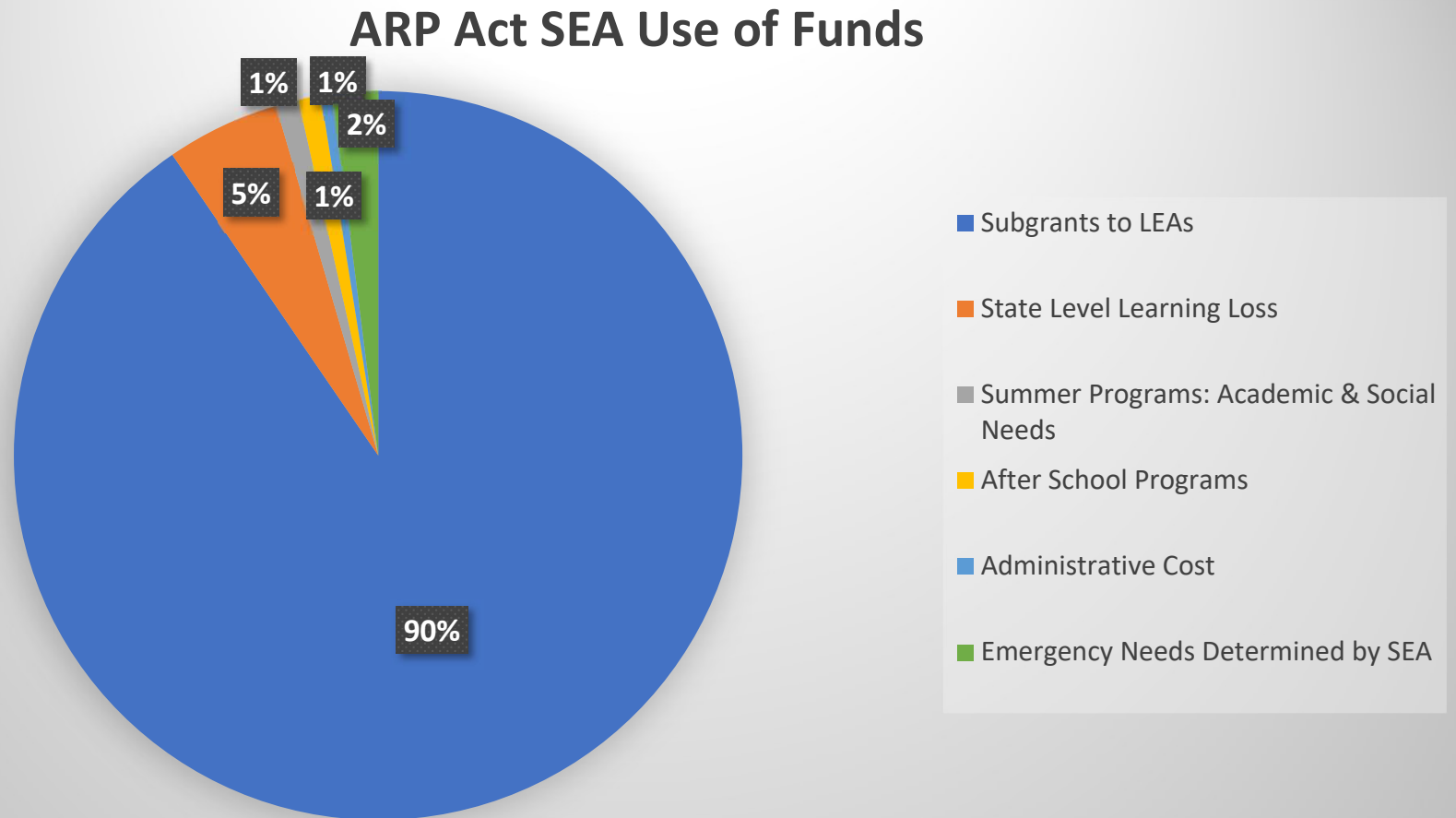
ARP Act-ESSER III Bonus Allocation - 4154

Funds Availability Timeline

Period of Availability	March 11, 2021-September 30, 2023
Tydings (Carryover) Period	October 1, 2023-September 30, 2024 (Pending final guidance from US ED)

Because ESSER I funds expire first, on September 30, 2022 as opposed to September 30, 2023 for ESSER II, we strongly encourage LEAs to spend ESSER I funds first. Ensure the LEA has an active plan to support all requirements to expend ESSER III funds.

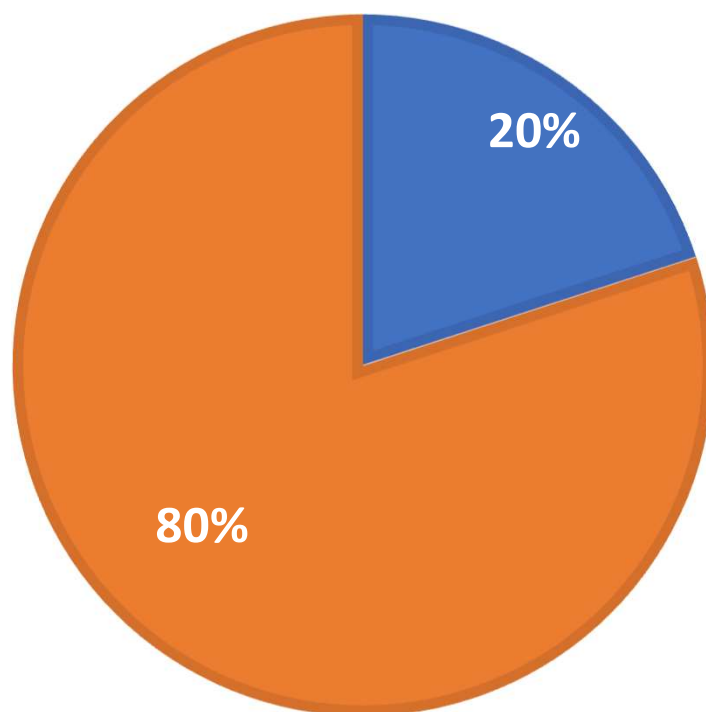
American Rescue Plan (ARP) Act SEA Requirement for Use of Funds



American Rescue Plan (ARP) Act LEA Requirement for Use of Funds

ARP ACT LEA USE OF FUNDS

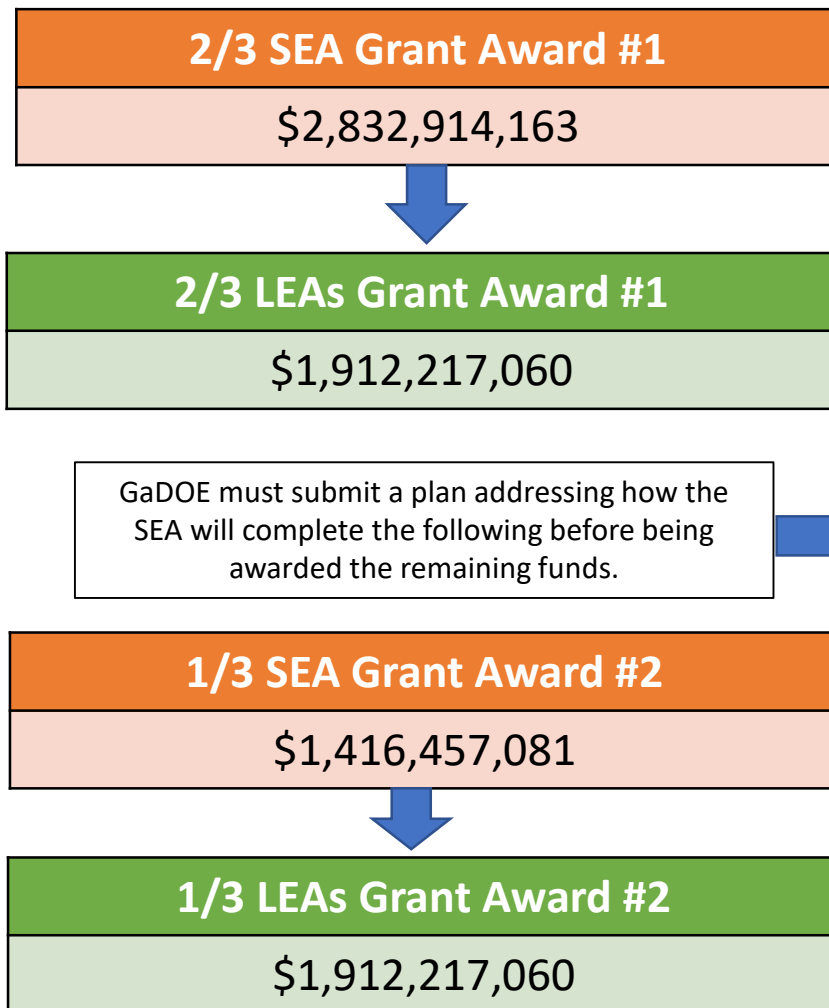
■ Learning Loss ■ Other Allowable Activities



LEAs must reserve ***not less than 20% of funds to address learning loss*** through the implementation of evidence-based interventions and respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups.

- Summer Learning
- Summer Enrichment
- Extended Day
- Comprehensive Afterschool Programs
- Extended School Year Programs

American Rescue Plan (ARP) Act Accountability



- 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.



**US Department of Education
Washington, D.C. 20202
GRANT AWARD NOTIFICATION**

S425U210012

1 RECIPIENT NAME Georgia Department of Education 205 Jesse Hill, Jr. Drive 2070 Twin Towers East Atlanta, GA 30334	2 AWARD INFORMATION PR/AWARD NUMBER S425U210012 ACTION NUMBER 1 ACTION TYPE New AWARD TYPE Formula																				
3 PROJECT STAFF RECIPIENT STATE DIRECTOR Matt Cardoza (404) 232-1320 mcardoza@doe.k12.ga.us EDUCATION PROGRAM CONTACT Christopher Fenton (202) 453-5515 christopher.fenton@ed.gov EDUCATION PAYMENT HOTLINE G5 PAYEE HELPDESK 888-336-8930 edcaps.user@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 FUNDING 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 2 CFR AS APPLICABLE ATTACHMENTS 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																					
<table border="1"> <thead> <tr> <th>FUND CODE</th> <th>FUNDING YEAR</th> <th>AWARD YEAR</th> <th>ORG CODE</th> <th>CATEGORY</th> <th>LIMITATION</th> <th>ACTIVITY</th> <th>CFDA</th> <th>OBJECT CLASS</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>0251N</td> <td>2021</td> <td>2021</td> <td>ES000000</td> <td>B</td> <td>DR6</td> <td>000</td> <td>425</td> <td>4101A</td> <td>\$2,832,914,163.00</td> </tr> </tbody> </table>		FUND CODE	FUNDING YEAR	AWARD YEAR	ORG CODE	CATEGORY	LIMITATION	ACTIVITY	CFDA	OBJECT CLASS	AMOUNT	0251N	2021	2021	ES000000	B	DR6	000	425	4101A	\$2,832,914,163.00
FUND CODE	FUNDING YEAR	AWARD YEAR	ORG CODE	CATEGORY	LIMITATION	ACTIVITY	CFDA	OBJECT CLASS	AMOUNT												
0251N	2021	2021	ES000000	B	DR6	000	425	4101A	\$2,832,914,163.00												

Grant Award Notice

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:**



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
DL DISTRICT	\$6,528,609	\$4,243,596	\$2,285,013	\$6,528,609
DISTRICT	\$7,249,691	\$4,712,299	\$2,537,392	\$7,249,691
ISTRIC	\$1,869,773	\$1,215,352	\$654,421	\$1,869,773

American Rescue Plan (ARP) Act

LEA Maintenance of Equity Requirement

Handbook page 22

NEW

Local Educational Agencies

- LEA cannot reduce per-pupil funding for “high-poverty school” more than total reduction LEA-wide divided by number of students currently enrolled in LEA
- LEA cannot reduce **per-pupil, full-time equivalent** staff in a high-poverty school more than the total reduction LEA-wide divided by number of students currently enrolled in LEA

LEA Maintenance of Equity *Exceptions*

- 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.”



Both LEA maintenance of equity applies to 2022 and 2023 State and local funding combined. US ED intends to provide additional guidance on these requirements.



Allowability – CARES/CRRSA/ARP

CORONAVIRUS EMERGENCY
RELIEF LEA HANDBOOK CARES
Act- CRRSA Act- ARP Act

Handbook Page 13

Guiding Questions

ESSER Funds – pg. 13

Will the proposed use of funds "prevent, prepare for, and respond to Coronavirus?"

Is it an allowable use of funds under ESSER?

Is it reasonable and necessary?

Does it promote equity?

Does it support returning students to the classroom?

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

Guiding Questions

ESSER Funds – pg. 13

Improvements & Construction

Will the improvement reduce the risk of virus transmission and exposure to environmental health hazards and support student health needs?

Was the request in the district's facilities plan?

Has there been a decrease in the capital outlay funding?

Will the construction project be complete by the end of the period of performance?



- Expenditure Pre-Approval Forms must be submitted prior to budget submission.
- Please follow all LEA internal controls and procedures written in your district's federal programs handbook.
- Update LEA federal programs handbook to include and support ESSER funds.
- 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 be necessary and reasonable.

Allowable Activities for 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	<u>Does Not</u> 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 others school leaders to address school-specific needs.	YES	YES	NO
Activities that address 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
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

Allowable Activities for ESSER I, ESSER II, and ESSER III	CARES Act	CRRSA Act	ARP Act
<p>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.</p>	YES	YES	YES
<p>Providing mental health services and supports.</p> <p>ARP: including through the implementation of evidenced based full-service community schools.</p>	YES	YES	YES
<p>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.</p>	YES	YES	YES
<p>Other activities necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff.</p>	YES	YES	YES
<p>Addressing learning loss among all students in all subgroups, including by:</p> <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 for 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.	NO	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.	NO	YES	YES
Development of strategies and implementation of 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	NO	YES

Other	CARES Act	CRRSA Act	ARP Act
Supplement Not Supplant	NO	NO	NO
Maintenance of Equity	NO	NO	YES
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 be necessary and reasonable.	YES	YES	YES

ARP ESSER III Interim Final Ruling Requirements Issued April 22, 2021

DOCUMENT DETAILS
Printed version: PDF
Publication Date: 04/22/2021
Agency: Department of Education
Dates: Effective date: These interim final requirements are effective April 22, 2021.
Effective Date: 04/22/2021
Document Type: Rule
Document Citation: 86 FR 21195
Page: 21195-21207 (13 pages)
CFR: 34 CFR chapter undef
Agency/Docket Number: Docket ID ED-2021-OESE-0061
RIN: 1810-AB64
Document Number: 2021-08359

Note: This document has been sent to the Office of the Federal Register and has been scheduled for publication on April 22, 2021.

OMB Control #: 1810-0743
Expiration Date: October 31, 2021

4000-01-U
DEPARTMENT OF EDUCATION
34 CFR Chapter II
[Docket ID ED-2021-OESE-0061]
RIN 1810-AB64
American Rescue Plan Act Elementary and Secondary School
Emergency Relief Fund
AGENCY: Office of Elementary and Secondary Education,
Department of Education.
ACTION: Interim final requirements.
SUMMARY: The Department of Education ("Department")
establishes interim final requirements for the American
Rescue Plan Elementary and Secondary School Emergency
Relief ("ARP ESSER") Fund, under section 2001 of the
American Rescue Plan ("ARP") Act of 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

1

As described in more detail below, the Secretary has established interim final requirements for ARP ESSER related to:

- SEA consultation
- LEA ARP ESSER Plans
- The statutory requirement that LEAs receiving ARP ESSER funds develop plans for the safe return to in-person instruction and continuity of services

Locate IFR at: <https://www.federalregister.gov/documents/2021/04/22/2021-08359/american-rescue-plan-act-elementary-and-secondary-school-emergency-relief-fund>

ARP ESSER III New Regulations Issued

April 22, 2021

- States must consult with stakeholders
- States must submit detailed spending plans by June 7th and must allow for public comment.
- LEAs must develop a plan describing how funds will be spent to implement CDC-recommended disease mitigation strategies, mitigate the loss of instructional time, and for other expenditures consistent with ARP.
- LEAs must post publicly a plan for “safe return to in-person instruction” within 30 days of receiving funds, and update the plan every 6 months.



American Rescue Plan (ARP) Act
LEA ESSER Plans
Resources Timeline

Save the dates! The resources timeline provides all registration links, webpages, and access to meetings where technical assistance will be provided to local educational agencies to support the implementation of the ARP Act. All webinars will be recorded and posted to the *Georgia Insights* webpage for your convenience.

May 2021						
SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Date	Technical Assistance Support
May 3	Visit the Georgia Insights webpage to view the new video guidance for the LEA ARP ESSER Plans & IFR requirements.
	ESSER Grants Open Office Hours session from 10:00 a.m.-11:00 a.m. to address questions from the field regarding the ARP Act.
May 7	Submit your questions ahead of time to: Question submission: ARP Act Open Office Hours Please join my meeting from your computer, tablet or smartphone. https://global.gotomeeting.com/join/325190381 You can also dial in using your phone. United States: +1 (571) 317-3112 Access Code: 325-190-381
May 12	This webinar will guide local educational agencies in completing a component of their LEA ARP ESSER Plan. GaDOE's Comprehensive Learning Loss Plan supports LEA's planning and budgeting efforts for the ARP Act ESSER funds to ensure at least 20% address the impacts of lost instructional time through the implementation of evidenced based intervention. Registration (gotowebinar.com) Time: 10:00 a.m. -11:00a.m.
May 13	Visit the Georgia Insights webpage to view the new video guidance for the LEA ARP ESSER Return to In-Person Instruction Plan.
	ESSER Grants- Open Office Hours session from 10:00 a.m.-11:00 a.m. to address questions from the field regarding the ARP Act.
May 19	Submit your questions ahead of time to: Question submission: ARP Act Open Office Hours Please join my meeting from your computer, tablet or smartphone. https://global.gotomeeting.com/join/360686157 You can also dial in using your phone. United States: +1 (646) 749-3112 Access Code: 360-686-157

Georgia Department of Education
May 3, 2021

GaDOE's ARP-ESSER Application

- GaDOE's Comprehensive Learning Loss Plan
- ARP ESSER Use of Funds-Extension
- LEA's Return to In-Person Instruction Plan
- LEA Data Collection- School Operation Status & Instructional Mode



Allowable Indirect Cost Rates

Handbook Page 28

Grant Award Notification (GAN)

Budget Submission and Review

Procedures and requirements found 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 date of the budget submission.
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 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.

3 PROJECT STAFF <u>RECIPIENT LEA CONTACT</u> Troy Brown (912) 2128541 tbrown@bullochschools.org <u>GaDOE PROGRAM CONTACT</u> Matt Cardoza 404-232-1320 mcardoza@doe.k12.ga.us <u>GaDOE GRANTS ACCOUNTING CONTACT</u> Regina Hailey (404) 656-4676 rhailey@doe.k12.ga.us	4 PROJECT DESCRIPTION 84.425U Elementary and Secondary School Emergency Relief Fund – American Rescue Plan (ARP)												
5 AWARD PERIOD <u>BUDGET PERIOD</u> 03/24/2021 - 09/30/2023 <u>FEDERAL FUNDING PERIOD</u> 03/24/2021 - 09/30/2023													
6 AUTHORIZED FUNDING FEDERAL GRANT-Elementary and Secondary Emergency Relief Fund-American Rescue Plan UNRESTRICTED INDIRECT COST RATE 9.06 CURRENT AWARD AMOUNT: \$15,391,362 PREVIOUS AWARD AMOUNT: \$ 0 CUMULATIVE AWARD AMOUNT: \$15,391,362													
7 ADMINISTRATIVE INFORMATION <u>DUNS</u> 157749425 <u>REGULATIONS</u> EDGAR AS APPLICABLE 2 CFR AS APPLICABLE ATTACHMENTS 3, 9, 11, 12, 13, 14, ARPESSER-T, TE3, TE4, TE5													
8 LEGISLATIVE AND FISCAL DATA <u>AUTHORITY:</u> PL PUBLIC LAW 117-2 N/A AMERICAN RESCUE PLAN ACT OF 2021 <u>PROGRAM TITLE:</u> EDUCATION STABILIZATION FUND <u>CFDA/SUBPROGRAM NO:</u> 84.425U <table border="1"> <thead> <tr> <th>LUA PROGRAM CODE</th> <th>FUNDING YEAR</th> <th>AWARD YEAR</th> <th>CFDA</th> <th>OBJECT CLASS</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>616-4190</td> <td>2021</td> <td>2021</td> <td>84.425U</td> <td>4101A</td> <td>\$15,391,362</td> </tr> </tbody> </table>		LUA PROGRAM CODE	FUNDING YEAR	AWARD YEAR	CFDA	OBJECT CLASS	AMOUNT	616-4190	2021	2021	84.425U	4101A	\$15,391,362
LUA PROGRAM CODE	FUNDING YEAR	AWARD YEAR	CFDA	OBJECT CLASS	AMOUNT								
616-4190	2021	2021	84.425U	4101A	\$15,391,362								

Maintenance of Effort Handbook Page 21

CARES, CRRSA, and ARP

LEA Maintenance of Effort Requirement

ESEA Maintenance of Effort

FAQ Released in May 2020 by U.S. Department of Education -

- An LEA's FY 2022 allocations for ESEA programs would only be affected by an MOE failure in FY 2020 if the LEA **also failed to maintain effort at least once in the five years that immediately precede the FY 2022 ESEA MOE determination.**
- Granting a waiver for MOE would be premature at this time.
- **Waivable if not waived in FYs 2017-2021**

IDEA Maintenance of Effort

- IDEA does not permit for any type of waiver regarding a LEA obligation to meet Maintenance of Effort compliance. It is not within the authority of the United States Department of Education Office of Special Education Programs to expand upon the exceptions listed in Section 1413 (a)(2)(B).
- **Nonwaivable**

Only state/local funds are included when calculating both ESEA and IDEA Maintenance of Effort. **ESSER funds are not included.** Using ESSER funds to cover expenditures generally funded with state/local funds could impact the final MOE compliance calculation.

Special Education – Maintenance of Effort Calculation

- District calculates for Eligibility
- GaDOE calculates Met or Did Not Meet for Compliance
- Will include program code 2081
- Errors on DE 46 reporting are not considered an allowable exception for not meeting
- **Compliance Test is Not Waivable**

Title I – Maintenance of Effort Calculation

- GaDOE calculates Met/Did Not Meet for Compliance
- FY 2022 calculation = FY 2020 data
- FY 2023 calculation = FY 2021 data
- FY 2024 calculation = FY 2022 data
- Includes Funds 150 and 599
- Excludes Object Code 594
- Waivable only once every 5 years for each LEA

Title I – Maintenance of Effort Calculation – Email 4.21.2021

DE 46 report:

1. Funds 100, 150, 599
2. Functions 1000, 2100, 2210, 2213, 2220, 2230, 2300, 2400, 2600, 2700
 - (Functions 2500, 2800, 2900, 3100, 3200, 3300, 4000, 5000, 5100 are not included in the calculation)
3. Remove (exclude) objects 700-799 and 594
4. Extract the enrollment using the “FTE Enrollment by Grade Level (PK-12) – Fiscal Year 20XX-1 Data Report”. Remove Pre-K FTE Counts.

Test 1: The current fiscal year expenditures must equal or be greater than 90% of the previous fiscal year’s expenditures.

Test 2: Divide the current fiscal year expenditures by the enrollment count. The current fiscal year per pupil expenditures must be equal to or greater than 90% of the previous fiscal year’s per pupil expenditures.

Maintenance of Effort - Summary

CARES	CRRSA	ARP
<p>In FYs 2020 and 2021 states must spend at least the same amount of state money on education as they did on average in FYs 2017, 2018 and 2019.</p> <p>For example, if a state spent on average \$10 billion in state money on education in FYs 2017, 2018 and 2019, then it was required to spend at least \$10 billion on education in FY 2021.</p>	<p>In FY 2022 states must spend the same proportion of their state budgets on education as they did on average in FYs 2017, 2018 and 2019.</p> <p>For example, if a state spent on average 30% of its state budget on education in FYs 2017, 2018 and 2019, then it must spend at least 30% of its state budget on education in FY 2022.</p>	<p>In FYs 2022 and 2023 states must spend the same proportion of their state budgets on education as they did on average in FYs 2017, 2018 and 2019.</p> <p>For example, if a state spent on average 30% of its state budget on education in FYs 2017, 2018 and 2019, then it must spend at least 30% of its state budget on education in FYs 2022 and 2023.</p>

[Per webinar held by CCSSO on March 17, 2021](#)



Georgia Department of Education

CRRSA/ARP ESSER Bonus Payments **Handbook Page 28**

CARES ESSER BONUS GRANT

Bonus is being provided to all K-12 public school-level teachers and staff to support stronger recruitment and retention of teachers and school-level staff and as a gesture of gratitude for their work and sacrifices during the COVID-19 pandemic.

Eligible Employees Include (but not limited to):

Teachers	Custodians	Media Specialists
Parapros	Bus Drivers	Clerical Support Staff
School Counselors	School Nutrition Staff	Principals
School Psychologists	School Nurses	Assistant Principals
Instructional Coaches	School Therapists	Admin Assistants
Long Term Substitutes		

[Eligible Job Codes Provided in User Guide and on CPI Report](#)

CARES ESSER BONUS GRANT

Business Rules in Determining Eligibility:

1. Job Descriptions for school level positions determined based on Policy Review of the Certified and Classified Personnel (CPI) Report.
2. Utilized the 2021-1 (October 2020) CPI Report.
3. Allocations are located in the 2021-2 (March 2021) CPI Report. **CP051 ESSER Bonus for School-Based Staff**
4. If employed $\geq 50\%$ in eligible job code, employee earns full \$1,000. Applies to part-time (greater than 50% employment) and split-funded personnel.
5. If employed $< 50\%$ in eligible job code, employee earns \$490. Applies to part-time and split-funded personnel.

CARES ESSER BONUS GRANT

Business Rules in Determining Eligibility:

6. If employed by more than one system and is considered at least full-time or part-time at both systems, stipend is split between the two.
 - a. \$500 for each system if full-time in total
 - b. \$245 for each system if part-time in total
7. If employed by more than one system, but only eligible for full or part-time stipend based on employment by one system only, then the amount paid is assigned in full to the eligible system.
8. If employed full-time in one system and part-time in another system, the employee will only be paid one full-time stipend at one system.
9. Employer Medicare is included in the allotment per employee. Calculated at 1.45% of total salary amount allotted.

CARES ESSER BONUS GRANT

How to Receive Funds

1. The Grant Award Notifications, as well as the Allocations, will be loaded into the Consolidated Application
2. Each school system will create and submit the budget based on the estimated allocations by function and object code
 - 1000-199
 - 1000-220
 - Etc.
3. Once approved, the funds can be drawn down.

CARES ESSER BONUS GRANT

Federal Cash Management Requirements

1. Cash cannot be maintained on hand for more than 3 days
2. The DE 147 must be completed by 3 pm on the Thursday prior to the Thursday the funds are needed
3. Plan the payroll run accordingly so cash flow is not an issue
4. If the LEA has the cash flow and would prefer to wait to draw down the funds until after the payroll is processed, the preparation of the completion report will process the DE 147.

Completion Reports

Completion Reports are requested by July 31, 2021

Bonuses should be paid by June 30, 2021

CARES ESSER BONUS GRANT

The [CP051- ESSER Bonus for School-Based Staff](#) Report is downloadable to Excel.

Download to Excel and maintain a reconciliation of how the funding was paid out to employees.

Be ready for potential auditing or monitoring reviews to ensure only those employees eligible were paid out of the GaDOE grant.

CARES ESSER BONUS GRANT

Example of Reconciliation:

Georgia Department of Education												
Certified/Classified Personnel Information (CPI2021-1)												
601- Appling County												
CP051-ESSER Bonus for School-Based Staff												
System ID	System Name	Job Code(s)	Job Title(s)	Employee Code	First Name	Middle Name	Last Name	Payment Status	Salary	Benefit	Total	Action Taken
601	Appling County	461	Bus Driver					Full Payment eligible from a single system	1,000.00	14.50	1,014.50	Paid
601	Appling County	456	Maintenance Personnel					Full Payment eligible from a single system	1,000.00	14.50	1,014.50	Paid
601	Appling County	436	Special Education Para-professional/ Teacher Aid- Ages 6-21					Full Payment eligible from a single system	1,000.00	14.50	1,014.50	Retired - Did Not Pay
601	Appling County	480	Speech-Language Pathologist					Full Payment eligible from a single system	490.00	7.11	497.11	Moved to Part-Time Eligibility - Paid \$490 plus Medicare
601	Appling County	397	Instructional Specialist					Full Payment eligible from a single system	1,000.00	14.50	1,014.50	Paid
601	Appling County	461	Bus Driver					Full Payment eligible from a single system	1,000.00	14.50	1,014.50	Paid
		436	Special Education Para-professional/ Teacher Aid- Ages 6-21		Amy	Sue	Jones	Full Payment eligible from a single system	1,000.00	14.50	1,014.50	New Hire - Paid with Funds from Retiree



Georgia Department of Education

ESSER Annual Reporting

ESSER I Annual Reporting

<https://covid-relief-data.ed.gov/>



U.S. DEPARTMENT OF EDUCATION

Education Stabilization Fund

Log In →

What is the Education Stabilization Fund (ESF)?

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law. The act established the Education Stabilization Fund (ESF) which allocated \$30.75 billion to the U.S. Department of Education. The ESF is composed of three primary emergency relief funds: (1) a Governor's Emergency Education Relief (GEER) Fund, (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund, and (3) a Higher Education Emergency Relief (HEER) Fund. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act), was signed into law on December 27, 2020, and provides an additional \$81.9 billion to the ESF. This site is dedicated to tracking, collecting, and disseminating data related to the ESF managed by the U.S. Department of Education.

In March 2021, over \$170 billion in new resources was allocated to the U.S. Department of Education through the American Rescue Plan Act (ARP Act) to support ongoing state and institutional COVID-19 recovery efforts. Future updates of this site will include ESF award and expenditure data authorized through ARP. [More Information](#)

Major Components of the ESF

\$67.5 billion

ESSER funds awarded to State Education Agencies

Funding Legislation

CARES Act	\$13.23 billion
CRRSA Act	\$54.31 billion

[More Information](#)

\$4.2 billion

GEER funds awarded to Governors

Funding Legislation

CARES Act	\$2.95 billion
CRRSA Act	\$1.25 billion

[More Information](#)

<https://covid-relief-data.ed.gov/>

Funds Awarded Under CARES and CRRSA

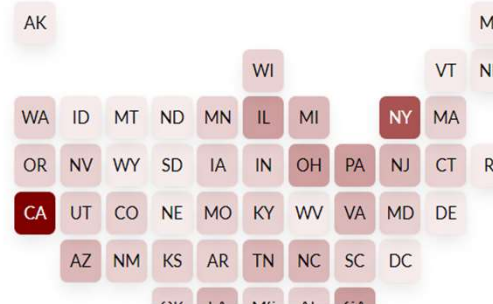
For the reporting period ending March 31, 2021

View Funds by Program

Awarded Spent % Spent

Total ESSER GEER HEER

Includes Outlying Area ESF-SEA and ESF-Governor funds



ESSER I Annual Reporting

<https://covid-relief-data.ed.gov/>

Elementary and Secondary School Emergency Relief (ESSER) Fund

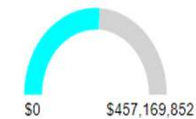
Grantee

EDUCATION, GEORGIA DEPARTMENT OF

205 JESSE HILL JR DR SE
ATLANTA, GA 30334

See the State/Outlying Area's application agreements and initial report

51.9% spent



\$237,495,190 of
CARES Act funds
spent

Funds available for obligation through September 30, 2022

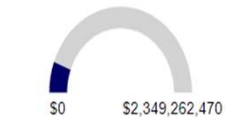
2.0% spent



\$37,108,310 of
CRRSA Act funds
spent

Funds available for obligation through September 30, 2023

11.7% spent



\$274,603,500 of total
awarded funds
spent

Spending data as reported through March 31, 2021

CARES Act: ESSER I Annual Reporting

First Reporting Cycle: March 13-September 30, 2020

If the SEA has awarded funds from the SEA Reserve, provide information on the entities awarded ESSER funds from the SEA Reserve in the tables below.

a. Did the SEA award SEA Reserve Funds to local educational agencies (LEAs)? Y/N. If 'Y', then complete the table below:

Name of LEA awarded SEA Reserve funds	DUNS #	Total amount awarded to the LEA from the SEA Reserve	Who is the LEA serving with these funds? <i>(select one)</i>	Amount expended by the LEA for Public Schools	Amount expended by the LEA for equitable services for Non-public School students and teachers	Total amount expended by the LEA from the SEA Reserve	Uses of SEA Reserve funds (Y/N)
<auto fill from State's Federal Funding Accountability and Transparency Act (FFATA) reporting>	<auto fill from FFATA>	<auto fill from FFATA>	a) Students and teachers in both Title I and Non-Title I schools; or b) Only students and teachers in Title I Schools			<autofill from sum of previous two columns>	1. Purchasing educational technology (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. <Skip logic If yes, go to 2a(i); if no, continue.> 2. Activities focused specifically to addressing the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth

CARES/CRRSA/ARP Act: ESSER

ANNUAL REPORT - MARCH 13, 2020 THROUGH SEPTEMBER 30, 2020

Added to the MyGaDOE Portal, Financial Review Attachments

Attachments View Mappings InDirect

*Fiscal Year: 2021 System: Atkinson County - 602

Attachments

*Select File:

Attachment Name	Date Uploaded
602 - Atkinson County CARES Report September 30, 2020.pdf	05/04/2021 08:34:58 AM

CARES/CRRSA/ARP Act: ESSER

**NEXT ANNUAL REPORTING CYCLE – OCTOBER 2020 –
SEPTEMBER 30, 2021**

Retroactive Expenditures

If FY 2020 expenditures are applied retroactively to any of the ESSER Grants, the expenditures **must** be included in the next annual report for the period of October 1, 2020 – September 30, 2021.

CARES/CRRSA/ARP Act: ESSER

How to account for expenditures retroactively on general ledger:

General Fund:

Debit Cash

Credit Fund Balance Adjustments

CARES/CRRSA or ARP Fund:

Debit Fund Balance Adjustments

Credit Cash

Debit Cash

Credit Federal Revenue (when cash is drawn down)

Must maintain documentation of expenditures by Function-Object that are transferred retroactively to correctly report on the Completion Report, on the ESSER Annual Report, and also for Maintenance of Effort and Indirect Cost Rate Re-calculations.

CARES/CRRSA/ARP Act: ESSER

RETROACTIVE APPLICATION OF EXPENDITURES AFFECTS THE FOLLOWING:

- Maintenance of Effort – effort will be reduced
- Indirect Cost Rate – expenditures charged to Federal Programs are all either excluded or direct
- ESSER Annual Reporting – must be reported in one or the other fiscal year
- Consolidated Application – budget will still report by function and object – include a description that the expenditures are retroactively applied
- Completion Report – working to add a note for retroactively applied expenditures

GAINS General Presentation

Feedback – arowell@doe.k12.ga.us

Please provide us with feedback or by completing our short survey. The survey can be accessed by the QR code or the abbreviated link below.



OR <https://forms.office.com/r/Q50cXwQkUK>

Open your phone's camera and hold it up until you can see the QR code. Your phone will prompt you to access a website – allow access.

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