

Funding Source	ESSER I (4155)			ESSER II (4180)			ESSER III (4190)		
Funding Source	Coronavirus Aid, Recovery, and Economic Security Act (CARES) created and funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in March 2020			Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in January 2021			American Rescue Plan Act (ARP) funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in March 2021		
Availability Start Date	3/13/2020			3/13/2020			3/13/2020		
Availability End Date	9/30/2021			9/30/2022			9/30/2023		
Carry Over End Date	9/30/2022			9/30/2023			9/30/2024		
Equitable Services	Yes			Separate			Separate		
Fund Use Requirements	No percentage requirements. Must follow federal and GaDOE Guidelines.			No percentage requirements. Must follow federal and GaDOE Guidelines.			An LEA must reserve at least 20% of funds to address learning loss through the implementation of evidence-based interventions (summer learning, extended day or afterschool programs). These programs must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student Subgroups. The remaining ARP ESSER funds may be used for the same purchases allowed under ESSER and ESSER II.		
Reopening Plan	No requirements for establishing a reopening plan.			No requirements for establishing a reopening plan.			Within 30 days of receiving funds, the LEA must publish on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.		
Budget Summary*	ESSER I Budget Summary			ESSER II Budget Summary			ESSER III Budget Summary		
Allocation	PCSD ESSER I Allocation \$ 3,015,293			PCSD ESSER II Allocation \$ 12,626,316			PCSD ESSER III Allocation \$ 28,379,169		
Budget:	Award Spent %			Award Spent %			Award Spent %		
	Student and Staff Technology	a	\$ 3,008,859 \$ 3,008,859 100%	FY 20-22 Summer Remediation	c	1,342,661 \$ 1,350,173 101%	FY 21-22 Summer Remediation	c	59,088 \$ 59,088 100%
	Equitable Services	b	6,434 6,434 100%	FY 22 PVA	d	5,659,792 5,659,632 100%	FY 23-24 L4GA Literacy Supplemental	m	4,409,578 2,114,582 48%
			\$ 3,015,293 \$ 3,015,293 100%	FY 22 Math Interventions	e	1,784,535 1,777,168 100%	FY 23-24 PVA	d	11,158,265 6,902,758 62%
				FY 22 Instructional Resources	f	408,260 408,260 100%	FY 23-24 Math Interventions	e	4,659,462 2,330,829 50%
				FY 22 Tutoring	g	267,288 267,288 100%	FY 23-24 Instructional Resources	f	428,743 249,909 58%
				FY 22 Student Support	h	743,498 743,498 100%	FY 23-24 Student Support	h	1,779,189 926,634 52%
				FY 22 Mitigation & Safety	i	560,658 560,658 100%	FY 23-24 Mitigation & Safety	i	123,715 123,715 100%
				FY 22 Other Payroll Costs	j	511,179 511,179 100%	FY 22 Other Payroll Costs	j	2,764,685 2,754,686 100%
				Grant Support	k	118,625 118,625 100%	Grant Support	k	421,490 212,504 50%
				Indirect Cost	l	1,229,819 1,229,834 100%	Indirect Cost	l	2,574,953 1,728,472 67%
						\$ 12,626,316 \$ 12,626,316 100%			\$ 28,379,169 \$ 17,403,177 61%
* As of June 30, 2023	Approved in FY2021 Budget			Approved in FY2021 (\$2.3m) & FY2022 Budget (\$10.3 million)			Approved in FY 2022 Budget (\$3.3 mil), FY2023 (\$15.1 m), FY24 (\$9.9 mil)		

Footnotes

a)	ESSER funds were utilized to provide additional and replacement laptops to support teachers and students for both virtual and onsite learning. Over \$3 million was expended to acquire 8,004 devices (6,466 student and 1,538 teacher laptops).
b)	Equitable Services were funds reserved for qualifying private schools to participate in the CARES Act grant.
c)	K-12 students were offered a variety of extended school year opportunities to mitigate learning loss and decrease failure rates, including high school intercession, tutoring, digital summer resources, and digital/in-person summer school. Schools received budgets for staffing, software, instructional materials, and technology to support extended learning, and in-person learners were provided food service and transportation.
d)	Funds were used for the expansion of Paulding Virtual Academy, including staffing, extended day pay for staff, content development programs related to canvas, textbook materials, program, and technology expenditures for staff and students.
e)	Mathematics achievement was significantly affected by pandemic disruptions, particularly in secondary students. To support learning loss in mathematics, middle school and high school received a math intervention teacher, the Math 180 intervention program, supporting resources, professional learning, and program coaching. At the elementary level, additional Do the Math intervention resources and textbooks were purchased to support differentiated math instruction.
f)	Enrollment at the Paulding Virtual Academy expanded significantly, and students who were quarantined needed access to digital instruction at home. KSU iTeach provided training to PVA teachers and supported instruction through the creation of digital content.
g)	Additional digital resources, such as Discovery Ed, provided all teachers access to engaging, online materials for online coursework. Adaptive Technology Equipment is being purchased to evaluate and meet individual Special Education student Individualized Education Program needs. To date, technology devices, including communication devices, iPads, adjustable tablet holders have been purchased totaling, 30% of the budget.
h)	K-12 students were offered a variety of extended year opportunities to mitigate learning loss and decrease failure rates, including high school intercession, high-frequency tutoring, and Saturday School.
i)	Georgia's Multi-Tiered System of Supports (MTSS) includes evidence-based interventions and screenings that provide the increased levels of support needed to maximize student achievement and reduce behavior problems. The MTSS Specialists support elementary, middle, and high school teachers and administrators in using the MTSS process to address the increased demand for academic and behavioral support. To increase student support further, additional attendance officers were funded by ESSER.
j)	To help with the mitigation and safety of COVID-19, ESSER funded additional nurses and additional custodial cleanings at the schools.
k)	ESSER funds were used for various payroll costs related to COVID-19, including unemployment claims, a portion of the retention bonus to staff, substitute costs related to the increase in absence of staff, portion of the pay increase, and the supplemental payment to staff.
l)	Grant Support includes personnel to manage and maintain the ESSER programs.
m)	Indirect Cost are the cost incurred from the grants which are not readily identifiable with the program but are necessary to the operation of the organization and program. Indirect costs are using the unrestricted rate provided by the State.
n)	Literacy achievement was significantly affected by pandemic disruptions, particularly in primary students. To support learning loss in literacy, schools will receive support from literacy coaches to improve Tier 1 literacy instruction and literacy intervention programs.
	Student computing devices to support virtual and in-person learning to maximize the effective use of digital resources, including differentiated content and intervention literacy and math applications.

Other Approved ESSER Related Grants				
	Grant Name	Award	Spent *	%
	FY2021 ESSER CARES-Special Education	\$ 44,075	\$ 44,075	100%
	FY2021 ESSER CARES Act-School Nurse	65,651	65,651	100%
	FY2021 ESSER III-ARP LEA Bonuses	3,465,786	3,465,785	100%
	FY2021 ESSER CARES Act Equitable Services	6,634	6,634	100%
	FY2021 ESSER CARES Ag Extended Day	899	899	100%
	FY2021 ESSER CARES Ag Extended Year	764	764	100%
	FY2021 ESSER CARES CTAE Extended Day	5,766	5,766	100%
	FY2021 ESSER CARES CTAE Supervision	2,859	2,859	100%
	FY2021 ESSER CARES CTAE Youth Apprentice	3,625	3,625	100%
	FY2022 ESSER ARP Homeless Children & Youth II	123,751	76,595	62%
	FY2022 ESSER III ARP L4GA Birth to 5 Years	347,668	149,546	43%
	FY2022 ESSER III ARP L4GA K-5	946,291	815,546	86%
	FY2022 ESSER III ARP L4GA Middle School	334,994	210,440	63%
	FY2022 ESSER III ARP L4GA High School	285,992	113,923	40%
	FY2022 ESSER CARES CTAE Supervision	5,677	5,677	100%
	FY2022 ESSER III ARP Readiness in Literacy	227,995	202,106	89%
	FY2022 ESSER III ARP Opportunity Grants	6,000	5,984	100%
	FY2023 ESSER III ARP Opportunity Grants	10,995	10,433	95%
		\$ 5,885,422	\$ 5,186,307	88%