



Elementary and Secondary School Emergency Relief (ESSER) Funds Update

Financial Services: Office of Federal Programs

Where Learning Leads the Way!



Coronavirus Relief Funds: Direct Funding from State Department of Education

Beaufort County School District Grant Award: \$ 3,585,531

Lapse Date: September 30, 2021

	Program	Description	Total Allocation	Total Expenditures	Total Encumbrance	Balance
1	Hot Spots	Provide hotspots and internet service to serve students in virtual learning environments	\$ 176,655	\$ 176,655	\$ -	\$ -
2	LEAP	Instruction for students in grades pre-kindergarten through eighth for five additional instructional days held at the beginning of the 2020-21 school year. These five early days have been identified as Learn, Evaluate, Analyze, and Prepare or LEAP days.	\$ 1,157,981	\$ 1,157,981	\$ -	\$ -
3	PPE and Covid Related Needs	Supplies and services to support the face to face learning environments during the reopening of schools for year 2020-21 and the ongoing needs to support the health and safety of all.	\$ 1,108,141	\$ 1,108,141	\$ -	\$ -
4	Nursing Support	Extra duty salary and benefits of nurses used to conduct required contact tracing of the coronavirus.	\$ 93,929	\$ 93,929	\$ -	\$ -
5	Technology	Technology refresh for Kindergarten through 2 nd grade devices to support virtual learning	\$ 1,040,719	\$ 1,040,719	\$ -	\$ -
6	Tutoring	Salary and benefits for Adult Ed	\$ 8,106	\$ 8,106	\$ -	\$ -
			\$ 3,585,531	\$ 3,585,531	\$ -	\$ -



(ESSER 1): Elementary and Secondary School Emergency Relief: Coronavirus Aid, Relief, and Economic Security Act (CARES)

Beaufort County School District Grant Award: \$ 4,903,078

Lapse Date: September 30, 2022

	Program	Description	Total Allocation	Total Expenditures	Balance
1	91001 - IDEA	Protective equipment for special education classrooms (Sneeze guards)	\$ 9,041	\$ 9,041	
2	91002 - Adult Education	Salaries and benefits for additional tutoring	\$ 6,932	\$ 6,932	
3	*93000 - Childcare for Staff	Provide childcare support to retain highly qualified staff	\$ 22,680	\$ 22,680	
4	*94000 - Instructional Materials	Provide materials for take home learning packets, postage for mailings, lap desks, NJROTC Orienting System, drama kits and Pediatric beds in nursing areas.	\$ 13,946	\$ 13,946	
5	*97000 - PPE, Sanitation and Supplies	Provide additional custodians and services for enhanced sanitation and PPE supplies and COVID related expenses at schools to promote a safe and healthy environment for all.	\$ 1,395,135	\$1,104,294	\$ 290,841
6	95000 - Food Service	Provide mobile carts with covers for food storage and distribution to multiple sites	\$ 75,782	\$ 75,782	
7	*99000 – Technology	Technology items to support virtual learning, cameras, laptops, iPad and cases for digital instruction, cloud storage, Dreambox software, Performance Assessment software and refresh for Kindergarten through 2nd grade devices to support virtual learning	\$ 2,785,800	\$ 2,635,800	\$ 150,000

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(ESSER 1): Elementary and Secondary School Emergency Relief: Coronavirus Aid, Relief, and Economic Security Act (CARES) – Continued Page 2

Beaufort County School District Grant Award: \$ 4,903,078

Lapse Date: September 30, 2022

	Program	Description	Total Allocation	Total Expenditures	Balance
8	91200 - Equitable Services for private schools	CARES require local school districts to provide equitable services for private schools. BCSD has nine participating private schools and the needs of each of the private schools indicates the services provided. Services include cleaning services, PPE, technology, online software subscriptions and nursing services	\$ 316,738	\$ 287,797	\$ 28,941
9	91200 - Indirect Costs	Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. CARES allows a 4.49% indirect cost rate.	\$ 277,024	\$ 186,350	\$ 90,674
			\$ 4,903,078	\$ 4,342,622	\$ 560,456

*Indicates a Budget Change/Amendment

As of October 1, 2021

Source: Beaufort County School District, Financial Services



(ESSER 2) Elementary and Secondary School Emergency Relief: Coronavirus Response and Relief Supplemental Appropriations (CRRSA)

Beaufort County School District Grant Award: \$ 22,681,781

Lapse Date: September 30, 2023

	Program	Description	Total Allocation	Total Expenditures	Balance
1	91002 - Adult Education	Salaries and benefits for additional tutoring	\$ 19,000	\$ 19,000	\$ 0
2	93000 - Childcare for Staff	Provide childcare support to retain highly qualified staff	\$ 387,000	\$ 25,752	\$ 361,248
3	94000 - Nursing Support	Provide additional nurses to ensure safe and healthy students and staff and to conduct contact tracing.	\$ 418,380	\$ 25,625	\$ 392,755
4	94000 - Instructional Support	Provide instructional support through hiring of instructional coaches at the high school level and an additional technology coach for job-embedded professional development to build capacity of the instructional staff.	\$ 577,620	\$ 0	\$ 577,620
5	*94000 - Instructional Materials/Surveys	Provide students with a text-rich environment within the classroom and school for all grade levels and to provide higher level instructional materials to supplement the state adopted textbooks in all subjects areas. Recruitment surveys to identify and measure strategies for staff retention and recruitment.	\$ 2,115,000	\$ 185,258	\$1,929,742
6	94000 - Instructional Software	Provide additional ESOL support software through a multi-year license subscription	\$ 1,000,000	\$ 0	\$ 1,000,000
7	94000 - Instructional Software	Provide literacy support through online subscriptions for program such as iReady and Reading Plus	\$ 1,238,000	\$ 1,238,000	\$ 0
8	*95000 - Teacher Quality	Provide certified, virtual teachers through Proximity Learning to provide high quality levels of instruction and HR advertising for recruitment to qualified teachers and staff.	\$ 1,850,000	\$ 11,001	\$ 1,838,999



(ESSER 2) Elementary and Secondary School Emergency Relief: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) – Continued Page 2

Beaufort County School District Grant Award: \$ 22,681,781

Lapse Date: September 30, 2023

	Program	Description	Total Allocation	Total Expenditures	Balance
9	95000 - Food Service	Reimbursement of food service provider for additional packaging required to ensure safe and healthy environment while distributing food.	\$ 318,818	\$ 318,000	\$ 818
10	97000 - PPE, Sanitation and Supplies	Provide additional custodians and services for enhanced sanitation and PPE supplies and COVID related expenses at schools to promote a safe and healthy environment for all.	\$ 381,536	\$ 77,417	\$ 304,119
11	97000 - PPE, Sanitation and Supplies	PPE supplies and COVID related expenses at schools to promote a safe and healthy environment.	\$ 771,963	\$ 0	\$ 771,963
12	99000 - Technology	Provide cloud storage for ZOOM recordings and files	\$ 309,100	\$ 128,229	\$ 180,871
13	99000 - Technology	Provide additional technology supplies to support the additional devices	\$ 5,000	\$ 4999	\$ 1
14	99000 - Technology	Provide an online receipt systems for athletic events to enhance social distancing practices	\$ 9,900	\$ 9,900	\$ 0
15	91000 - Mental Health Services	Provide contracted services for professional licensed mental health counseling for staff (HOPE performance systems) and students to support mental health	\$ 235,000	\$ 8610	\$ 226,390
16	*91100 - Summer Learning	Planning and implementing activities related to summer learning to increase the learning opportunities of students. Costs include salary, benefits, materials and transportation.	\$ 2,654,000	\$ 1,373,515	\$ 1,280,485

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(ESSER 2) Elementary and Secondary School Emergency Relief: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) – Continued Page 3

Beaufort County School District Grant Award: \$ 22,681,781

Lapse Date: September 30, 2023

	Program	Description	Total Allocation	Total Expenditures	Balance
17	91200 - Tutoring Programs	Planning and implementing activities related to extended instructional time through supplemental tutoring programs held during school day which support small group instruction. Costs include salary and benefits.	\$ 997,560	\$ 262	\$ 997,298
18	*91200 - Afterschool Opportunities	Provide additional opportunities for learning outside the regular school day to promote learning loss in all students. Costs include salary, benefits and transportation	\$ 1,756,140	\$ 602,900	\$ 1,153,240
19	*91200 - Classroom Instruction	Provide lower teacher to student ratio to address learning loss by hiring ten teachers or interventionists	\$ 1,990,940	\$ 15,656	\$ 1,975,284
20	91400 - Improve Air Quality	Provide safe learning environments including the support of outdoor learning spaces and mold remediation	\$ 802,824	\$ 380,661	\$ 422,163
21	*91500 - Grant Administration	Provide dedicated support for implementation of ESSER grants through the hiring of a coordinator and accountant. Costs include salary, benefits and supplies.	\$ 215,000	\$ 34,237	\$ 180,763
22	*91500 - Indirect Costs	Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. CRRSA allows a 20.71% indirect cost rate.	\$ 4,629,000	\$ 887,299	\$ 3,741,701
			\$ 22,681,781	\$ 5,346,321	\$ 17,335,460

*Indicates a Budget Change/Amendment

As of October 1, 2021

Source: Beaufort County School District, Financial Services



(ESSER 3) Elementary and Secondary School Emergency Relief: American Rescue Plan Act (ARP)

Beaufort County School District Grant Award: \$ 50,976,622

Lapse Date: September 30, 2024

(In Negotiation Phase with SCDE)

	Program	Description	Total Allocation	Total Expenditures	Balance
1	91003 - Adult Education	Salaries and benefits for additional tutoring	\$150,000	\$0	\$150,000
2	91500 - Childcare for Staff	Provide childcare support to retain highly qualified staff	\$20,000	\$0	\$20,000
3	94000 - Nursing Support	Provide additional nurses to ensure safe and healthy students and staff and to conduct contact tracing and nursing equipment	\$600,000	\$0	\$600,000
4	93000 - Instructional Support	Provide instructional support through hiring of instructional coaches at the high school level and an additional technology coach for job-embedded professional development to build capacity of the instructional staff.	\$790,000	\$0	\$790,000
5	91101 - Instructional Materials	Provide students with a text-rich environment within the classroom and school for all grade levels and to provide higher level instructional materials to supplement the state adopted textbooks in all subject areas	\$750,000	\$0	\$750,000
6	91101 - Instructional Software and Materials	Provide additional multilingual curriculum materials	\$220,000	\$0	\$220,000
7	91101 - Instructional Software and Materials	Provide online subscriptions and instructional materials for programs such as Edgenuity, Dyknow, Headsprout, Seesaw, Scholastic Literacy, early learning curriculum, classroom walkthrough system, and supplemental math software	\$5,440,000	\$2,535,391	\$2,904,609
8	93000 – Instructional Materials	Support social distancing practices through additional furniture and classroom rugs	\$200,000	\$0	\$200,000



(ESSER 3) Elementary and Secondary School Emergency Relief: American Rescue Plan Act (ARP) - Continued page 2

Beaufort County School District Grant Award: \$ 50,976,622

Lapse Date: September 30, 2024

(In Negotiation Phase with SCDE)

	Program	Description	Total Allocation	Total Expenditures	Balance
9	96000 - PPE, Sanitation and Supplies	Provide additional custodians and services for enhanced sanitation and PPE supplies and COVID related expenses at schools to promote a safe and healthy environment for all.	\$300,000	\$0	\$300,000
10	96000 - PPE, Sanitation and Supplies	PPE supplies and COVID related expenses at schools to promote a safe and healthy environment.	\$12,000	\$0	\$12,000
11	98000 - Technology	Provide technology server and software for security and upgrade business software	\$1,177,000	\$116,891	\$1,060,109
12	98000 - Technology	Provide cloud storage for ZOOM recordings and files	\$390,000	\$0	\$390,000
13	98000 - Technology	Provide devices for a middle school refresh initiative and to update other levels as needed	\$2,399,318	\$0	\$2,399,318
14	94000 - Technology	Provide a comprehensive technology assessment	\$200,000	\$0	\$200,000
15	99000 - Mental Health Services	Provide contracted services for professional licensed mental health counseling for staff and students	\$925,000	\$0	\$925,000
16	91101 - Summer Learning	Planning and implementing activities related to summer learning to increase the learning opportunities of students. Costs include salary, benefits, materials and transportation.	\$2,000,000	\$0	\$2,000,000

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(ESSER 3) Elementary and Secondary School Emergency Relief: American Rescue Plan Act (ARP) - Continued page 3

Beaufort County School District Grant Award: \$ 50,976,622

Lapse Date: September 30, 2024

(In Negotiation Phase with SCDE)

	Program	Description	Total Allocation	Total Expenditures	Balance
17	91101 - Tutoring Programs	Planning and implementing activities related to extended instructional time through supplemental tutoring programs held during school day which support small group instruction. Costs include salary and benefits.	\$750,000	\$0	\$750,000
18	91101 - Afterschool Opportunities	Provide additional opportunities for learning outside the regular school day to remediate learning loss in all students. Costs include salary, benefits and transportation includes a new position for afterschool programs and community involvement.	\$2,600,000	\$0	\$2,600,000
19	91101 – Additional School Days	Provide additional opportunities for longer school day or year to remediate learning loss in all students. Costs include salary, benefits and transportation.	\$2,500,000	\$0	\$2,500,000
20	91101 - Classroom Instruction/Virtual	Provide lower teacher to student ratio and interventions to address learning loss by hiring teachers and teaching assistants and to support virtual instructional settings.	\$3,860,000	\$208,720	\$3,651,280
21	91102 – Instructional Materials	Provide additional materials in the fine and performing arts areas including band instruments.	\$1,100,000	\$0	\$1,100,000
22	93000 – Unique Needs of students	Provide additional social workers and bilingual liaisons to support students and families	\$1,050,000	\$0	\$1,050,000

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(ESSER 3) Elementary and Secondary School Emergency Relief: American Rescue Plan Act (ARP) - Continued page 4

Beaufort County School District Grant Award: \$ 50,976,622

Lapse Date: September 30, 2024

(In Negotiation Phase with SCDE)

	Program	Description	Total Allocation	Total Expenditures	Balance
23	93000 – Parent and Family Engagement	Provide a Parent Connections program to support parents and a full-time team to work the Traveling Preschool Bus	\$950,000	\$0	\$950,000
24	93000 – Early Childhood	Provide a second team for early childhood evaluations to meet the needs of more students in a timely manner	\$1,260,000	\$0	\$1,260,000
25	94000 – Teacher Quality	Provide support staff in Human Resources to increase the district’s ability to acquire quality staff, provide support to teachers hired through mentoring and to provide support to teachers in the documentation of their professional growth.	\$1,158,046	\$12,125	\$1,145,921
26	91300 - Improve Air Quality	Provide safe learning environments through the addition of bipolar ionization units to HVAC systems	\$750,000	\$0	\$750,000
27	91200 – School Repair and Improvements	Provide a safe learning environments through the replacement of water fountains with bottle fillers and replace HVAC units.	\$3,500,000	\$0	\$3,500,000
28	91500 – School Transformation	Provide staff to support schools involved in transformation initiatives	\$450,000	\$38,680	\$411,320
29	91100 – Communications	Conduct a comprehensive needs assessment of all communication structures, platforms, practices to ensure communication is reaching intended audiences and to gather feedback on effectiveness.	\$100,000	\$0	\$100,000

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Elementary and Secondary School Emergency Relief (ESSER 3): American Rescue Plan Act (ARP) - Continued page 5

Beaufort County School District Grant Award: \$ 50,976,622

Lapse Date: September 30, 2024

(In Negotiation Phase with SCDE)

	Program	Description	Total Allocation	Total Expenditures	Balance
30	91100/91101-Professional Development	Provide professional development to teachers on topics such as content area planning, data analysis, professional learning communities, and software implementation.	\$5,220,000	\$681,285	\$4,538,715
31	91500 - Grant Administration	Provide dedicated support for implementation of ESSER grants through the hiring of a federal programs coordinator and grants accountant. Costs include salary, benefits and supplies.	\$338,000	\$6,466	\$331,534
32	91500 - Indirect Costs	Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. ARP allows a 20.71% indirect cost rate.	\$9,817,258	\$0	\$9,817,258
			\$ 50,976,622	\$3,599,558	\$47,377,064



ESSER I

- Budget amendment created to move PPE funds to Technology for cameras for the classrooms to support dual modes of instruction
- 11% of budget is remaining for this grant ending September 30, 2022

ESSER II

- Budget amendment was created to move excess from indirect cost due to change in annual indirect cost percentage. The excess was moved to instructional supplies to include classroom rugs and furniture to support social distancing and UPBEAT software for surveys to measure staff retention, funds to advertise for positions, payment to charter school, afterschool costs, teacher salaries to assess kindergarten students before school, and salary of federal programs coordinator.
- Monthly expenditure of \$1.2M

ESSER III

- Awaiting approval