Introduction

- CARES Act and ESSER (II and III) Funds provide financial COVID-19 relief for a defined time period (through 9/30/24).
- These are ONE-TIME funds to assist with expenses and needs for the additional demands caused by the pandemic.
- The overall total of funds to be received is approximately $25 million.
Uses NOT recommended and/or NOT allowed

1. Recurring expenses that will last beyond the timeline allowed for reimbursement.
   - Wage increases/pay raises (obligation continues beyond the timeline for expense reimbursement)
   - New Permanent Positions
   - Creating a “fiscal cliff”

2. Expenses not specifically allowed by Indiana Department of Education guidance.
CARES 1.0/ESSER I

- The Coronavirus Aid, Relief, and Economic Security Act, or CARES Act provided an economic stimulus to schools in the Spring of 2020.
- Covers allowable expenses from 3/13/20 – 9/30/22.
- The MCCSC will receive $1,788,837.
- MCCSC selected IDOE authorized expense categories:
  1. Remediation
  2. Technology Preparedness
  3. Cleanliness
- Approximately 98% of this grant has been spent.
CARES 1.0/ESSER I (cont.)

CARES 1.0/ESSER I - Spending

- Technology Preparedness: 32%
- Remediation: 46%
- Cleanliness and Safety: 22%
ESSER II

- ESSER II was authorized as part of the CRRSA Act that was enacted on December 27th, 2020.
- Covers allowable expenses from 3/13/20 – 9/30/23.
- The MCCSC will receive $7,193,257.
- Allows for a wide range of activities including:
  1. All areas allowed for CARES Act
  2. Reduce virus spread
  3. Improve Air Quality
  4. Accelerated Learning, including special populations
ESSER II (cont.)

ESSER II - Budgeted

- Technology Preparedness: 31%
- Transportation: 12%
- Air Quality: 17%
- Vaccination Reimbursements: 12%
- Cleanliness and Safety: 28%
ESSER III

- ESSER III was authorized as part of the American Rescue Plan (ARP) enacted in March, 2021.
- Covers allowable expenses from 3/13/20 – 9/30/24.
- The MCCSC will receive $16,155,032.
- Allows for a wide range of activities including:
  1. All areas allowed for in the CARES Act and ESSER II.
  2. All LEA’s must budget no less than 20% of ESSER III funds towards learning loss/accelerated learning specifically.
ESSER III (cont.)

ESSER III - Budgeted

- Accelerated Learning: 34%
- Technology Preparedness: 21%
- Transportation: 11%
- Air Quality: 31%
- Cleanliness and Safety: 3%
## Monroe County Community School Corporation's ESSER III Budget

<table>
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<tr>
<th>Account Number</th>
<th>Expenditure Account</th>
<th>Salary</th>
<th>Benefits</th>
<th>Professional Services</th>
<th>Purchased Property/Utility Services</th>
<th>Other Purchase Services</th>
<th>General Supplies</th>
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**Total:** $16,155,031.88