Georgia Department of Audits and Accounts
Performance Audit Division
Greg S. Griffin, State Auditor
Leslie McGuire, Director

Why we did this review

The COVID-19 pandemic has impacted the education of 1.7 million public school students. To address this impact, GaDOE and local school systems were awarded approximately $6.6 billion in federal funding. The most recent allocations under the ARP Act included $425 million in state set-aside funds and $3.8 billion in local allocations that are available through September 2024.

We conducted this performance audit to examine how school systems and GaDOE have responded to the pandemic. Specifically, we reviewed how school systems provided instruction and the impact on student engagement and achievement. We also reviewed GaDOE's strategies for addressing learning loss, as well as funding allocations and interventions planned at the local level.

About K-12 Education

The Georgia Department of Education (GaDOE) oversees K-12 public education, which is delivered through 212 local education agencies (including 180 traditional school systems). As a local control state, the local boards of education have decision-making authority regarding school re-openings and instructional model types. Additionally, local systems have broad authority in utilizing federal relief funding. However, GaDOE is responsible for supporting local systems in developing plans and for fiscally monitoring the funds.

COVID-19's Impact on K-12 Education

The pandemic upended education, and academic impacts must be addressed.

What we found

COVID-19 significantly altered the 20-21 school year, as many students continued to learn virtually for part or all of the year. Learning gaps continued to grow and could further compound over time, impacting long-term academic outcomes. To mitigate this risk, GaDOE must ensure that American Rescue Plan (ARP) funds, which include $3.8 billion in local allocations and $425 million in state set-aside funds, are utilized effectively.

COVID-19 disrupted learning during the 20-21 school year.

Teachers reported virtual learning was less effective as school systems encountered challenges related to technology, teacher training, services to vulnerable populations, and the need for parent/caregiver support to hold students accountable. Additionally, instructional time was often reduced because school systems shortened school days, switched to four-day school weeks, and/or shortened the school year.

Students learning in person also experienced an atypical school year. In-person instructional time was often reduced due to illness, quarantine requirements, and temporary school closures. In some school systems, in-person students received "concurrent" (i.e., simultaneous) instruction with virtual students, which likely impacted the quality of learning. Students' learning may have also been affected by pandemic related stress/anxiety, lowered academic expectations, and reduced accountability.

Learning disruptions negatively impacted enrollment, student engagement, and academic achievement.

Between Fall 2019 and Fall 2020, the number of full-time equivalent students decreased by approximately 39,700 (2.2%). More significant declines occurred in school systems that delayed in-person learning and among students in lower grade levels (e.g.,

kindergarten enrollment declined by 15-25% in several Metro Atlanta systems). Enrollment declines in schools with high proportions of economically disadvantaged students and/or English-language learners are particularly concerning, because these students may have lacked access to other educational opportunities.

Student engagement also declined, particularly among virtual learners. Most teachers surveyed indicated that virtual/remote students were less engaged in terms of attending class (82%), actively participating in class (86%), and completing assignments and homework (85%). Also, because attendance criteria in virtual learning varies (e.g., log-ins, online class attendance, assignment completion), it was more difficult for school systems to identify disengaged students and effectively apply interventions.

The teachers surveyed also reported declines in academic achievement, and course passing rates decreased statewide. Teachers reported student achievement declines particularly among students with disabilities, students who were struggling before the pandemic, students from low-income families, and English-language learners. Course passing rates declined in all grade levels, averaging a 3.7 percentage point decline in English language arts and a 3.2 percentage point decline in math. Declines were more significant among middle schoolers and schools with high proportions of economically disadvantaged students. The passing rates likely understate the impact because teachers and school systems reported adopting more lenient grading policies.

Robust strategies are needed to monitor and address the learning loss.
Best practices emphasize utilizing formative assessments and data analytics to identify and monitor learning gaps, which is particularly important after the COVID-19 disruptions. Currently, Georgia does not require a statewide formative assessment, and data from the various local assessments is not collected and analyzed statewide. However, GaDOE has begun to implement improvements, including a $52 million investment into its data system.

To address the learning losses, GaDOE plans to utilize $425 million in ARP funds for initiatives including expanded learning time, tutoring, student wellbeing and engagement, and teacher recruitment/retention programs. Although these areas are emphasized in the best practice research, specific components within each category could be bolstered. For example, the proposed tutoring program is a virtual model, which may not be the most effective format for students who became disengaged due to virtual learning.

Local school systems plan to utilize an additional $3.8 billion in ARP funds for activities to address learning loss (e.g., summer school) and other needs (e.g., sanitation supplies). We found significant variation in the percentage of funds allocated to learning loss strategies (versus other activities), as well as outliers in subcategories. Also, some systems lacked defined plans for targeting interventions and evaluating impact.

What we recommend

GaDOE should ensure state and local funds focus on the most effective strategies, continually monitor implementation, and make adjustments as necessary. Specifically, GaDOE should continue to explore innovative student assessment systems and improve statewide data collection. GaDOE should also continue to assess student needs and refine statewide strategies for addressing learning loss. Lastly, GaDOE should provide additional guidance and monitoring to ensure local school systems allocate funds effectively and implement interventions according to best practices.

See Appendix A for a detailed listing of recommendations.

Agency Response: *GaDOE agreed that COVID-19 had an "unprecedented" impact on students due to unavoidable "missed opportunities to learn" and "challenges to students' mental and physical health." Overall, GaDOE intends to incorporate the recommendations as districts, schools, and students recover from the pandemic's impact. Specific areas of agreement and disagreement are discussed at the end of each finding.*

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Purpose of the Audit

This report examines the impact of COVID-19 on K-12 Education with a focus on the 20-21 school year. Specifically, the audit set out to determine the following:

1. How school systems provided instruction and other student services during COVID-19;
2. The extent to which COVID-19 impacted enrollment, attendance, and student engagement;
3. The extent to which COVID-19 has created learning gaps and disrupted academic progress; and
4. The strategies that are being implemented to address learning gaps and how these strategies compare to best practices and other states.

A description of the objectives, scope, and methodology used in this review is included in Appendix B. A draft of the report was provided to GaDOE for its review, and pertinent responses were incorporated into the report.

Background

Overview and Timeline

In March 2020, the COVID-19 pandemic upended K-12 education in Georgia. Academic disruptions continued through the 20-21 school year, particularly for students in school systems that delayed in-person instruction. The pandemic has continued to impact the 21-22 school year, but the focus is shifting towards addressing the learning losses that occurred over the prior 18 months.

As shown in **Exhibit 1** on the next page, the governor closed all public schools from March 16, 2020 through the end of the 19-20 school year to slow the virus's spread.[1] These initial school closures impacted approximately 1.7 million students who lost about nine weeks of in-person instruction in Spring 2020. During this time, GaDOE advised school systems to continue student learning using resources such as study packets, cable access, and virtual school/online classes.

With COVID-19 cases continuing to rise over Summer 2020, many school systems delayed the return to in-person learning. Almost all systems resumed in-person instruction by the end of Fall 2020; however, it was common for systems (or schools within a system) to return to virtual learning when COVID-19 cases increased.

- **In-Person Instruction** (Full-time or Hybrid) – Most school systems (168 of 180) offered an in-person option in Fall 2020, although some systems delayed their initial return. Almost all in-person systems also allowed students the option to remain virtual. Students who returned for in-person instruction still experienced disruptions during the year due to quarantine requirements and temporary school closures—for example, many systems closed schools when cases spiked in January 2021.

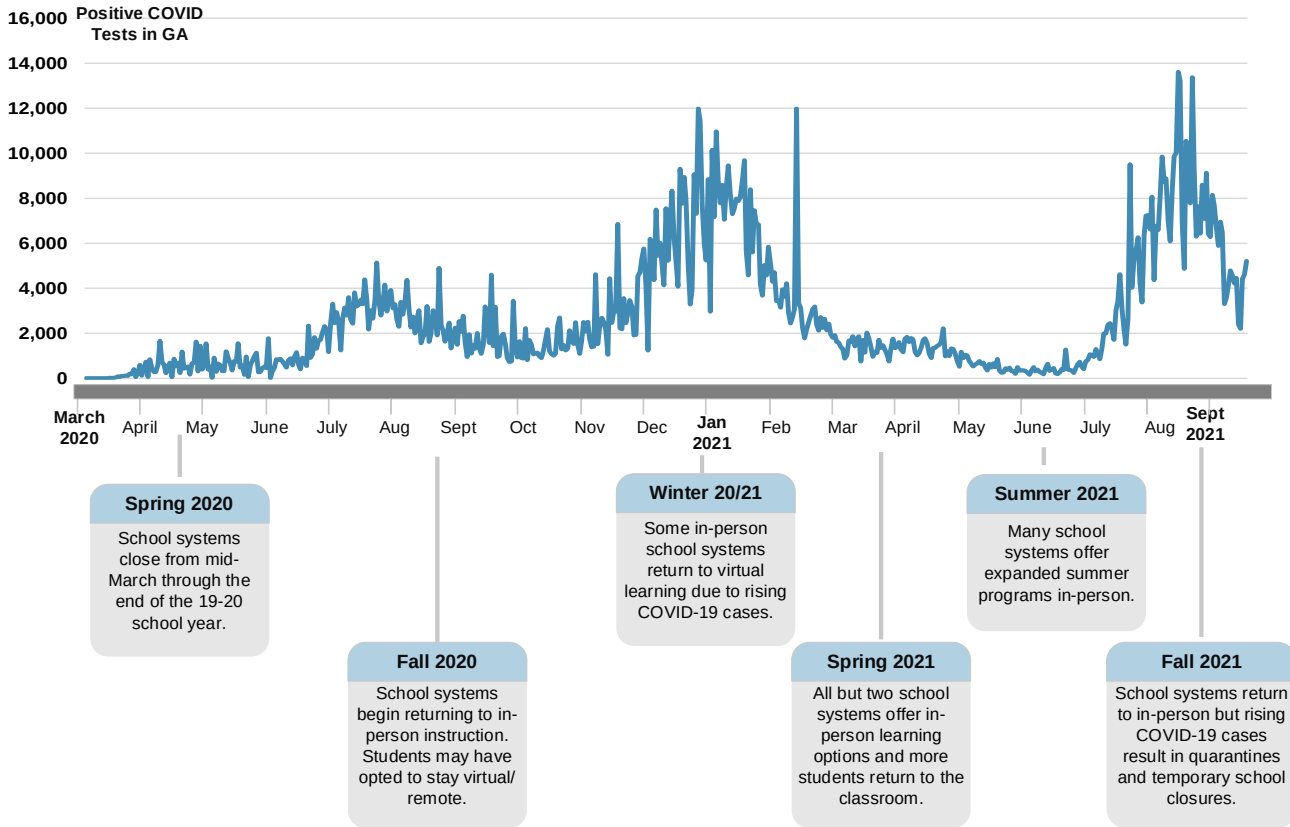
[1] The Governor's executive order initially closed schools for two weeks but was later extended through the end of the school year.

The 168 systems include 14 systems that implemented a hybrid schedule. A hybrid schedule can be structured in various ways, but typically involves splitting students into two cohorts that switch between in-person and virtual learning on alternating days. In addition to these 14 school systems, several other systems used the hybrid model short-term as they transitioned from virtual learning to in-person.

- **Virtual/Remote Instruction** – Twelve school systems remained fully virtual/remote through Fall 2020. These include five Metro Atlanta area systems and seven smaller systems located in Central and South Georgia. By the end of the 20-21 school year, only two systems (Hancock and Sumter) remained fully virtual.

By the end of the 20-21 school year, COVID rates had significantly declined, and schools were planning for a return to a normal school year in 21-22. However, in August 2021, COVID-19 cases spiked again, prompting quarantine requirements and temporary school closures. In comparison to the prior school year, these mitigation efforts were significantly scaled back—for example, some school systems no longer required close contacts to quarantine. Consequently, the learning disruptions are significantly fewer, and school systems can focus more on addressing the learning losses from the prior 18 months.

Exhibit 1
Georgia COVID-19 Positive Tests and Schools Timeline



Sources: Georgia Department of Health records, GaDOE documents, and school system interviews

Challenges with Remote/Virtual Learning

When schools suddenly closed in March 2020, teachers faced considerable challenges in transitioning to remote learning with no preparation. Although the school systems remaining virtual in Fall 2020 had additional resources available, virtual learning is still generally considered to be less effective than in-person learning.

In Spring 2020, schools were forced into an unplanned period of distance learning that can be characterized as "emergency remote learning." During this time, many schools lacked the necessary resources including student access to computers and/or internet, teacher training and technical support, communication tools/protocols, and courses designed for an online format (see **Exhibit 2**). Consequently, many schools relied on asynchronous learning activities (e.g., using packets and handouts) rather than providing live instruction.

Given these limitations, GaDOE advised school systems to implement flexible policies, such as "no-zero" for assignments and pass/fail grading for grades K-8. In addition, the statewide assessment, Georgia Milestones, was cancelled in Spring 2020. Some graduation policies were also adjusted in certain school systems, for example, Gwinnett County removed its exit exam requirement.

Exhibit 2
Emergency Remote Learning Lacks Preparation and Resources Compared to Typical Online Learning

Typical Virtual Learning Prior to COVID-19		Emergency Remote Learning During COVID-19
• Students enroll voluntarily • Students are typically older and have self-discipline to be successful	**Students** 	• Students do not have a choice • Students of all ages, maturity levels, and abilities
• Students understand they must have access to technology to participate in the course • Teachers are trained on technology • Technology support personnel provide assistance	**Technology** 	• Students may lack access to computers and/or Internet • Teachers must quickly adapt to technology with limited training • Limited technology support
• Courses are designed for online learning • Instruction is delivered using a variety of formats and materials • Activities promote active learning and interactions	**Instruction** 	• Quick consolidation of course material into an online format • Repetitive delivery of instruction with materials consisting of texts, handouts, and videos • Limited interactions with peers and teachers
• Clear expectations given at the beginning of the grading period • Multiple assessment strategies used	**Assessments** 	• Expectations may be unclear • Some teachers may feel the need for more assessment while others may lessen student expectations
• Information is available through consistent channels • Policies are clearly stated	**Communication** 	• Teachers, students, and parents may be unfamiliar with online communication tools • Policies may be unclear or provided on a case-to-case basis

Source: Learning Solutions

School systems remaining virtual in Fall 2020 had additional time to prepare, but challenges continued to persist (discussed on page 12), primarily because academic research suggests that virtual learning is still generally considered to be less effective than in-person learning. This is particularly true for more vulnerable populations such as economically disadvantaged students, English-language learners, and students with disabilities, as described below.

- **Economically Disadvantaged Students** – The research shows that COVID-19 has exacerbated challenges facing economically disadvantaged families, including poor healthcare, food and housing insecurity, and unstable work conditions and incomes. These factors, combined with disparities in access to computers and internet connectivity may hinder parents' abilities to support virtual learning. Parents are also more likely to be employed in occupations without telework options and may rely on older children to supervise younger siblings during the school day.

- **English-Language Learners** – Research indicates that English-language learners had difficulty participating in virtual learning due to a lack of technology, the demands of meeting basic family needs, and language barriers that hinder student participation and the families' ability to provide assistance.

- **Students with Disabilities** – Studies have shown that special education services were compromised during virtual learning due to the wide range of student needs and the limited capacity of caregivers to assist in delivering instruction and related services. Shortened school days also created challenges in delivering specialized services in addition to general education class time.

National Research on the Academic Impact

Research shows that learning losses had already occurred at the start of the 20-21 school year and continued through the end of the school year. However, the extent of the learning losses varies by grade level, subject area, and student subgroups, as discussed below.

One early study conducted by Illuminate Education analyzed Fall 2020 FastBridge assessments nationwide compared to baseline data from prior years.[2] The study found significant learning losses in reading in grades K-2. For example, the average annual gain from the fall of kindergarten to the fall of 1st grade was 41.6 points, compared to the average 45.7 gain prior to the pandemic. In contrast, the greatest math losses occurred in later grades, particularly among 5th-8th graders whose losses equated to about three to four months.

The Northwest Evaluation Association (NWEA) conducted two studies comparing 3rd – 8th Measures of Academic Progress (MAP) scores, and both studies found declines. In Fall 2020, math achievement was about 5 to 10 percentage points lower than same-grade student scores the prior year, but reading scores were similar.[3] The second study found

[2] Bielinski, J., Brown, R., Wagner, K. (2020) Findings from Fall Screenings: Data on COVID Learning Loss and Updated Recommendations for Instruction. Illuminate Education.
[3] Kuhfeld, M., Tarasawa, B., Johnson, A., Ruzek, E, Lewis, K. (Nov 2020). Learning during COVID-19: Initial Findings on Students' Reading and Math Achievement and Growth. NWEA.

that Spring 2021 MAP scores showed percentile rank decreases ranging from 3 to 6 points in reading and 8 to 12 points in math.[4]

Another report by McKinsey & Company found widening disparities among student subgroups based on i-Ready assessment scores.[5] By the end of the 20-21 school year, students in majority-white schools were four months behind in math and three months behind in reading. In contrast, students in majority-Black schools were six months behind in math and reading. Students in predominately low-income schools were further behind than students in higher income areas. Lastly, students in urban and suburban areas were further behind than students in rural areas.

Financial Information

Each year, the state allocates more than $9 billion in state funding to local school systems. To address the impacts of COVID-19, the state has been awarded approximately $6.8 billion in federal funds, most of which will be allocated to the local school systems. These include ESSER allocated funds ($6.6 billion) and other federal funding, as discussed below.

State Funding

School systems receive most of their state funding through the Quality Basic Education (QBE) formula. The QBE formula provides a base amount for each full-time equivalent (FTE) student,[2] with additional funding weights applied for specific programs and grade levels (e.g., gifted, remedial, etc.). In fiscal year 2021, approximately $9.7 billion was allocated for 1.7 million FTEs, for an average of about $5,600 per FTE (**Exhibit 3**).

To be included in the FTE count, a student must be "present" or attending class at least one day in the prior 10 days of the designated count day. Attending class for a remote learning student means the student has been acknowledged through a direct interaction (e.g., an email) with the instructor at some time during the 10-day period. GaDOE also advised that attendance can be tracked through various methods including student logins, time spent in the online class or platform, attendance during live virtual instruction, and assignment submission.

Exhibit 3
State Allocates Over $9 Billion to Local School Systems Each Year (FY19-22)

Fiscal Year	FTEs	QBE Formula Earning	Other State Funds	Total State Funding	State Funding per FTE
2019	1,753,422	$8,784,882,622	$791,459,424	$9,576,342,046	$5,462
2020	1,754,930	$9,374,159,823	$873,723,110	$10,247,882,933	$5,839
2021	1,718,854	$8,760,328,369	$946,838,177	$9,707,166,546	$5,647
2022	1,721,134	$8,709,773,404	$977,140,654	$9,686,914,058	$5,628

Source: GaDOE records

[4] Lewis, K., Kuhfeld, M., Ruzek, E, McEachin, A. (July 2021). Learning During COVID-19: Reading and math achievement in the 2020-21 school year. NWEA.
[5] Dorn, E., Hancock, B., Sarakatsannis, J., Viruleg, E. (July 2021). COVID-19 and education: The lingering effects of unfinished learning. McKinsey & Company.

Federal Funding – ESSER

The Elementary and Secondary School Emergency Relief (ESSER) fund was created under the Coronavirus Aid Relief and Economic Security (CARES) Act in March 2020. Additional ESSER funding was provided through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) in December 2020 and the American Rescue Plan (ARP) in March 2021 (see **Exhibit 4**).

Exhibit 4
Georgia's ESSER Funds Total Approximately $6.6 Billion

Grant Program	Grant Period Through	Carryover Period Through	Funding Amount		
			State Set-Aside	Local Allocation	Total
ESSER I (CARES)	Sept 2021	Sept 2022	$45,716,985	$411,452,867	$457,169,852
ESSER II (CRRSA)	Sept 2022	Sept 2023	$189,209,262	$1,702,883,356	$1,892,092,618
ARP ESSER	Sept 2023	Sept 2024	$425,243,169	$3,827,188,522	$4,252,431,691
Total			**$660,169,416**	**$5,941,524,745**	**$6,601,694,161**

Source: US DOE Office of Elementary and Secondary Education

ESSER funds can be used "to prevent, prepare for, or respond to" the pandemic's impact on the "social, emotional, mental health and academic needs of students."

With each round of ESSER funding, Georgia's allotment was split between a local allocation (90%) and a state set-aside (10%). Per federal requirements, the local allocation was distributed based on each system's proportionate share of Title 1 funding. States and local systems can use funds "to prevent, prepare for, or respond to" the pandemic's impact on the "social, emotional, mental health, and academic needs of students." The amounts allocated to each school system are shown in **Appendix C**, and the uses of funds are discussed below.

- **ESSER I/CARES I ($457 million) –** The ESSER I state set-aside totaled approximately $46 million. These funds were used to offset funding local school systems were required to provide to private/independent schools[6] ($14.6 million) and to offset state cuts to the Georgia Network for Educational and Therapeutic Support ($6.1 million). Funds were also used to supplement school nursing staff, provide connectivity devices, offset funding reductions to Regional Education Service Agencies, and support Career, Technical, and Agricultural Education (CTAE).

  Local allocations totaled approximately $411 million. According to GaDOE, most systems have used the funding for continuity of core staff and services (to offset the need to furlough), facilities and equipment, and distance/remote learning. Other uses relate to services for at-risk student populations, school meals, supplemental learning, mental and physical health, and CTAE.

[6] School systems were federally-required to provide a portion of their funds to non-public schools under the equitable services provision of the first CARES Act.

- **ESSER II/CRRSA ($1.9 Billion) –** The ESSER II state set-aside totaled about $189 million. Most of the funds (94%) were allocated towards bonuses for teachers and school staff. Funds were also utilized to support programs related to Residential Treatment Facilities and Department of Corrections.

  Local allocations totaled about $1.7 billion. Complete information on ESSER II local expenditures is not yet available because the fund's grant period extends through September 2022. However, school systems interviewed indicated that ESSER II funds were likely to be spent on many of the same allocations as in ESSER I, with potentially an increased focus on academic programs.

- **ESSER III/ARP ($4.25 Billion) -** The state set-aside totals $425 million, and local school systems will receive $3.8 billion. These funds entail additional requirements for addressing learning loss. GaDOE and local school systems are in the process of budgeting funds; funding plans are discussed on page 33 and 39.

Other Federal Funding

Other federal funding sources include the Governor's Emergency Education Relief Fund (GEER), Re-Think K12 Education Models (REM), and School Improvement Funds. The use of these funds is discussed below.

- **GEER Funding** – Georgia has received approximately $173 million in funding for K-12, postsecondary institutions, and other educational organizations. The Governor's Office determines how to use these funds and has funded initiatives including the following: improving internet connectivity; providing financial assistance for childcare and virtual learning support; learning loss recovery support; and supporting a special needs initiative.

- **REM Funding** – In July 2020, GaDOE received $18.6 million through the REM grant, a three-year discretionary grant that supports states with the highest coronavirus burden. GaDOE will use the funds to enhance professional learning, expand student connectivity, and improve infrastructure and access to the Georgia Virtual School.

- **School Improvement Funds –** GaDOE awarded $21.6 million in federal school improvement funds to help school systems improve their digital/distance learning infrastructure. Funds were awarded to 55 school systems to purchase student devices, install mobile hotspots, and train teachers on digital learning.

School System and Teacher Surveys

In April and May 2021, the audit team conducted two surveys described below. Both surveys focused primarily on the 20-21 school year.

- **Teacher Survey** – We surveyed a sample of 3,827 teachers statewide and received responses from 725 (19%). The sample included teachers from all 180 school systems, with the number sampled proportionate to each system's total teacher population; the 725 respondents represented 132 school systems. The survey covered topics such as virtual learning, student engagement, student achievement, and impacts on vulnerable populations. Respondents represented school systems of varying sizes, geographic areas (rural vs urban) and

instructional models (virtual, hybrid, in-person). However, the results should not be generalized to the entire population.

- **School System Survey** – We surveyed all 180 school systems and received responses from 112 (62%). The survey covered topics such as instructional model types, virtual learning protocols, academic policies, services provided to teachers and students, impacts on student groups, and strategies for addressing learning losses. In addition to the 112 survey respondents, 27 other school systems provided information on instructional models through email correspondences. The results should not be generalized.

The results of these surveys will be used throughout the report to provide context to the 20-21 school year.

Findings and Recommendations

Finding 1: Many students learned virtually or encountered other pandemic-related disruptions in 20-21, resulting in learning losses that GaDOE and local school systems must address.

Most students began the 20-21 school year virtually, and some continued virtually through the entire school year. In-person students may have also experienced an atypical year due to temporary school closures, quarantine requirements, illness, pandemic-related stress/anxiety, and lowered academic expectations. These disruptions hindered student engagement and learning statewide. To mitigate the resulting learning losses, GaDOE should ensure state and local funds focus on the most effective strategies, continually monitor implementation, and make adjustments as necessary.

As discussed below and shown in **Exhibit 5**, almost all school systems began to offer an in-person learning option as the 20-21 school year progressed. However, many students, particularly students of color, remained virtual.

- **Beginning of school year** – Although most school systems (110 of 180) offered an in-person learning option by late August 2020, more than half of students statewide began the year virtually. Most of the virtual students were concentrated in more urban/suburban areas, with metropolitan Atlanta accounting for approximately 60% of virtual enrollment.

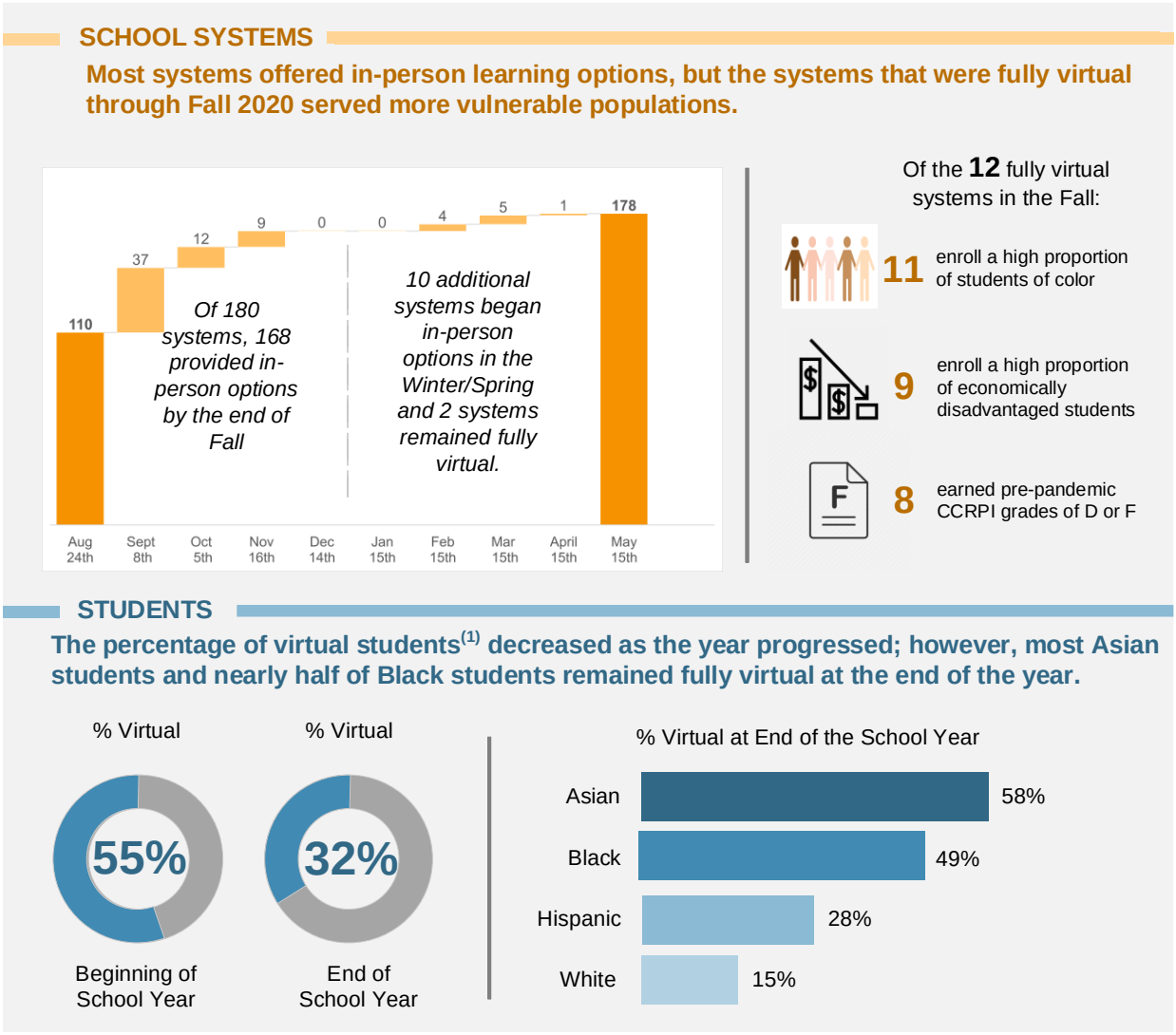
- **Mid-year** – By mid-year, only 12 school systems remained fully virtual; however, these 12 systems generally serve more vulnerable populations. Compared to the statewide medians, 11 served a higher percentage of students of color and nine served a higher percentage of economically disadvantaged students. Additionally, eight of the systems that remained virtual received a D or F on the College and Career Ready Performance Index (CCRPI)[7] prior to the pandemic.

- **End of school year** – All but two systems offered in-person learning by Spring 2021, but approximately one-third of students statewide remained virtual. Students of color were more likely than White students to remain virtual. Approximately 58% of Asian students, 49% of Black students, and 28% of Hispanic students were virtual at the end of the year—compared to 15% of White students.

Given the pandemic-related instability and uncertainty, school systems encountered significant challenges implementing virtual learning options. As discussed in Finding 2 on page 12, these challenges included ensuring access to technology, training teachers, and providing services to vulnerable populations (e.g., therapy for students with disabilities). Instructional time was often reduced, and many teachers reported that they could not cover all the learning standards (See Finding 5 on page 20).

[7] GaDOE calculates the CCRPI based on factors such as state test scores, academic growth, and graduation rates. The CCRPI is reported on the commonly understood A-F scale.

Exhibit 5
Most School Systems Offered In-Person Learning but a Significant Percentage of Students Were Virtual in 2020-2021



(1) The percentage of virtual students at the beginning of the year is based on estimates provided in our survey. Respondents may have interpreted "beginning of the school year" differently. For example, if a system started the year virtually and then began to offer in-person learning in September, they may have reported 100% virtual or they may have reported the percentage that remained virtual in September. The percent virtual at the end of the year is based on GaDOE records.

Source: DOAA school system survey, GaDOE records, Governor's Office of Student Achievement data

Given the challenges, teachers struggled with disengagement among both virtual and in-person students (See Finding 4 on page 18), which in turn, impacted learning. As discussed in Finding 6 on page 24, course passing rates in math and English language arts decreased for every grade level. Teachers also reported lower student achievement, particularly among students who were already struggling, students with disabilities/IEPs (individualized education programs), English-language learners, and students from low-income families.

To address these learning losses and other pandemic-related needs, GaDOE received $4.25 billion in American Rescue Plan funds[8]. This includes $3.8 billion in local school system allocations and $425 million in state set-aside funds, as discussed below.

- **Local Allocations** – As discussed in Finding 9 on page 39, local school systems plan to provide interventions including summer learning and afterschool programs, tutoring, extended days, and extended school years. However, we identified concerns with the school systems' funding plans, indicating that additional guidance and oversight may be needed.

- **State Set-Aside** – As discussed in Finding 8 on page 33, GaDOE plans to invest funds in various strategies, including data system improvements, summer learning and afterschool programs, a virtual tutoring program, teacher retention bonuses, new state level coordinator positions (e.g., social worker), and a new Office of Rural Education and Innovation. These initiatives align with best practices and other states in some respects but diverge in others (e.g., the focus on teacher bonuses).

While this report focuses on the 20-21 school year, pandemic-related challenges and virtual learning continue to impact the 21-22 school year. As such, GaDOE and school systems should also ensure that resources and protocols are in place for seamless transitions to virtual learning. These include access to devices and reliable internet for all students, high quality curricula tools, and clear academic policies regarding attendance, grading, etc. As virtual learning may continue, it becomes even more important for GaDOE and local school systems to address the academic impacts.

Agency's Response: *GaDOE indicated that "Georgia students experienced lost learning opportunities" but likely "fared better than other states which closed schools for the majority of the 20-21 school year." GaDOE noted efforts to combat learning loss, including providing no-cost formative assessments, funding academic recovery specialists, increasing summer and afterschool learning, developing instructional supports, and providing supports and services for students with disabilities and English language learners. GaDOE also emphasized that many students chose virtual instruction, and that it's important to consider the "high volume of students" in Metro Atlanta where many parents opted for virtual "even as school systems opened in-person."*

[8] This is the third round of federal relief funding; see page 6-7 for description of prior rounds of funding.

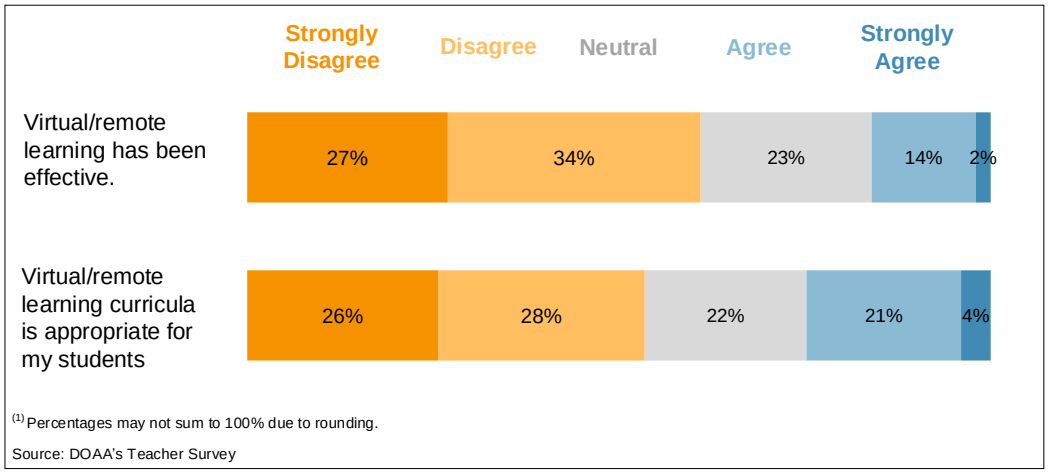
Finding 2: School systems and teachers encountered significant challenges implementing virtual learning, which likely impacted the effectiveness of the instruction.

"The inconsistency with virtual to in-person to virtual quarantine throughout the year has been a strain on students and teachers. If we had been given a chance to master one or the other during the pandemic things would have been more effective."

Due to rising COVID-19 cases in July 2020, most school systems had to implement virtual learning options for the 20-21 school year without a clear blueprint. Although there was more preparation time compared to the sudden shutdown in Spring 2020, systems continued to face significant challenges related to technology, teacher training, provision of services to vulnerable populations, and the need for parent/caregiver support. School systems utilized various strategies to address these challenges, but many teachers reported that virtual learning was not effective.

As discussed in the previous finding, most students began the 20-21 school year virtually, and about one-third of students remained virtual at the end of the school year. While virtual learning became a common form of instruction, the teachers surveyed[9] did not generally report that it was effective. As shown in **Exhibit 6**, only 15.7% of teacher survey respondents agreed or strongly agreed that virtual/remote learning has been effective. Additionally, only 24.2% of teachers surveyed agreed or strongly agreed that curricula were appropriate for their students. These struggles have likely contributed to enrollment decreases, poor attendance and disengagement, and lower student achievement, which are addressed in later findings.

Exhibit 6
Most Teachers Surveyed Did Not Believe that Virtual Learning Was Effective or that the Curricula Was Appropriate for Students



(1) Percentages may not sum to 100% due to rounding.

Source: DOAA's Teacher Survey

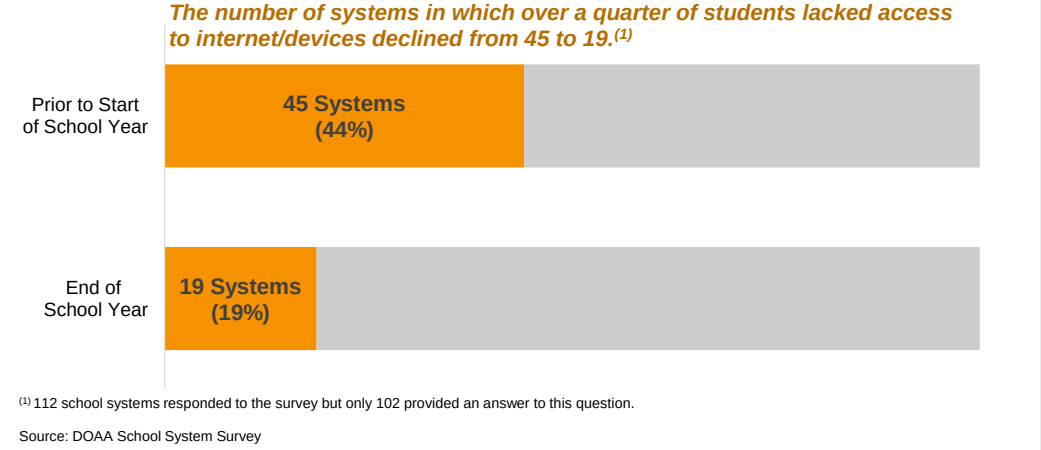
Virtual learning may be perceived as less effective due to the additional challenges encountered in planning and delivering instruction, which are discussed below. Some of these challenges—ensuring internet access in rural areas, providing services to vulnerable populations, and instructing students without family support—proved particularly difficult to overcome.

[9] For a description of the teacher and school system survey see page 7.

- **Lack of Technology** – Lack of access to technology initially posed a significant barrier, but many school systems could efficiently address these needs. Of the 102 school system survey respondents with a virtual option, 45 (44%) reported that more than a quarter of students lacked access to either devices, internet, or both at the beginning of the school year (see **Exhibit 7**). Almost all survey respondents provided technology to students—101 provided devices and 88 provided internet access. By the end of the year, only 19 systems reported that a quarter or more of students lacked access to the internet or devices. Moreover, most teachers surveyed (70%) agreed that their school systems addressed student technology needs in a timely manner.

  While many systems resolved technology needs quickly, some rural areas faced greater obstacles. For example, Hancock County (an all virtual system), reported that 99% of students lacked high speed internet. The system provided Wi-Fi cards, but some students continued to struggle with connectivity and received paper packets instead of virtual assignments/instruction. In Quitman County, one-third of students lacked internet at the beginning of the school year when the system was all virtual. Parents had to drive to school to receive and turn in assignments and upload pre-recorded lessons on iPads. Other school systems reported sending school buses with Wi-Fi into neighborhoods or asking parents to sit in school parking lots to connect to virtual classes.

Exhibit 7
Fewer Students Lacked Technology Access as the 20-21 School Year Progressed



(1) 112 school systems responded to the survey but only 102 provided an answer to this question.

Source: DOAA School System Survey

- **No Prototype Virtual Model** – Due to the evolving circumstances during the pandemic and varying community needs, there was no universal best practice model for virtual learning. Most commonly, systems provided virtual instruction through school-based models, but these varied between designating virtual teachers and assigning teachers to both virtual and in-person students. Other systems provided virtual instruction through system-run virtual learning academies or outsourced virtual programs. Some school systems offered multiple virtual models to students.

  Each virtual learning model type has its advantages and disadvantages. For example, the school-based model with simultaneous instruction to in-person and

virtual students may allow for more seamless transitions when students need to switch between modes. However, some teachers commented on the difficulty of providing concurrent instruction to both in-person and virtual students without being able to tailor instructional methods to either group.

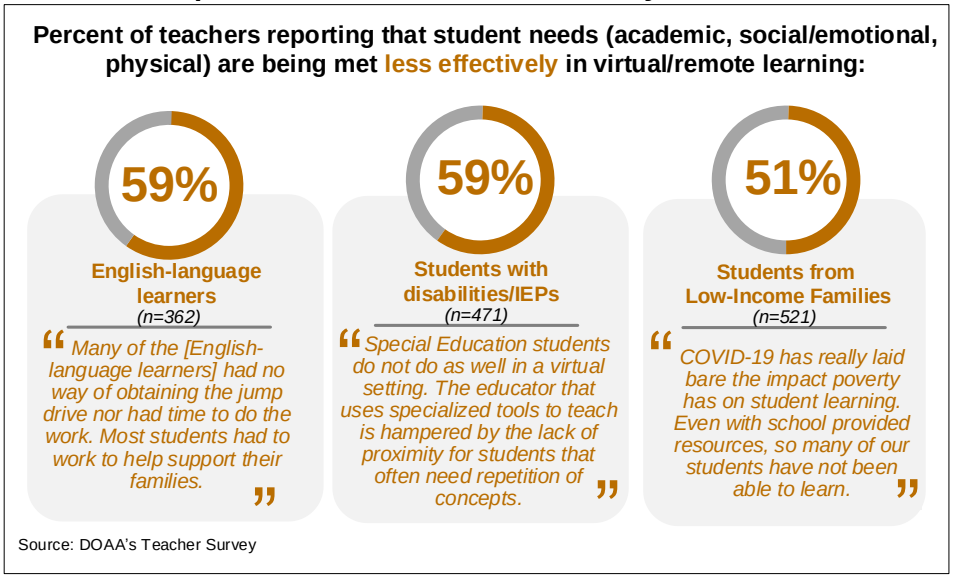
90% *of teachers reported receiving training related to virtual learning, but only* ***32%*** *agreed that the training was sufficient*

- **Insufficient Training** – Most teachers surveyed (90%) received some training related to virtual learning, but many did not believe the training was sufficient. The most common training topics included using technology or virtual management platforms (85%), engaging students in virtual learning (54%), converting course content to an online format (42%), and differentiating instruction in virtual learning (41%). However, only 31% of teachers agreed that they received sufficient training to teach in a virtual environment. We also identified gaps in the training—for example, only 29% of teachers who taught students with disabilities/IEPs and 27% of teachers who taught English-language learners received training specific to these subgroups.

- **Difficulty in Providing Services to Vulnerable Populations** – School systems and teachers generally indicated that it has been more difficult to serve students with disabilities/IEPs and English-language learners during virtual learning. For example, 73% of school system survey respondents indicated that it was more difficult to provide "hands-on" services (e.g., physical therapy), and 57% indicated it was more difficult to provide the number of hours of services stipulated in IEPs. In addition, most teachers surveyed reported that schools were less effective at meeting the needs of students with disabilities/IEPs and English-language learners during virtual/remote learning (see **Exhibit 8**).

  Teachers also indicated that economically disadvantaged students have not been served as effectively in a virtual environment, even though school systems have provided additional services. All systems surveyed indicated that they provided pick up or delivery of free or reduced-price meals for some or all students, and most systems also offered virtual counseling services, tutoring assistance, and access to school system health services. Despite these efforts, 51% of teachers indicated that low-income student needs were not being met as effectively during virtual/remote learning. This is likely due to the strains these families faced in meeting basic needs during the pandemic and, relatedly, the incapacity to support virtual learning, which is discussed more on the next page.

Exhibit 8
Vulnerable Populations Served Less Effectively



- **Lack of Family Support** –Teacher survey comments emphasized that support from parents or caregivers is crucial for virtual learning, but many families struggled to provide this support. This impact was likely felt most by students whose parents worked outside the home. For example, older students may have been unable to complete their assignments because they were supervising younger siblings.

  To address these needs, some school systems provided supervised virtual learning environments or flexible virtual schedules. For example, Henry County implemented an evening virtual learning academy for K-5 students, while City Schools of Decatur offered supervised learning pods for a limited number of students. However, these strategies were not common statewide. Of the 102 school system survey respondents, only 34 (33%) offered evening virtual programs and 16 (16%) sponsored learning pods or childcare services.

Recognizing the challenges of virtual learning, school systems focused on a full return to in-person instruction for the 21-22 school year. However, as COVID-19 cases surged in August 2021, some school systems were once again faced with having to quarantine students and temporarily close schools. Even after a year-long experience with virtual learning, some systems are still struggling with its implementation. For example, some students began the 2021-2022 school year without devices.

Agency's Response: *GaDOE indicated that in-person instruction is typically "far more effective than virtual", and for this reason, "allowed and encouraged in-person instruction beginning with the 20-21 school year." GaDOE noted that it was "inevitable that some degree of virtual education would continue", and therefore "worked to expand connectivity" and "prepare teachers to deliver virtual instruction." Specifically, GaDOE reported offering 16 training courses on virtual learning, doubling the Georgia Virtual School (GaVS) capacity, and partnering with Georgia Public Broadcasting to create the Georgia Home Classroom, a digital learning resource hub. Additionally, various GaDOE teams worked to create digital learning plans, help underperforming schools implement plans, and provide a virtual instructional leadership conference. To expand connectivity, GaDOE worked to deploy school-bus WiFi rangers,*

negotiate statewide contracts for devices and internet, double bandwidth to all schools, secure external WiFi antennas, and distribute digital learning grants to schools.

Finding 3: Student enrollment declined by nearly 40,000 students, and some students may not have received any educational services.

To measure enrollment, GaDOE collects data on the number of full-time equivalent (FTE) students in October and March of each school year. One FTE is equivalent to six instructional segments (i.e., periods) of the school day.

Between October 2019 and October 2020, the number of full-time equivalent students (FTEs) decreased by approximately 2.2% statewide. However, changes were more prominent depending on students' race and grade levels, as well as whether school systems delayed in-person learning. The impact of these enrollment trends is unknown, though it is likely more detrimental to vulnerable populations that may not have had resources to enroll in private or home school.

Prior to the pandemic, student enrollment remained relatively steady, increasing or decreasing by about 0.1% annually. In October 2020 (the first FTE count during the pandemic), enrollment decreased by about 39,700 FTEs (2.2%)—from approximately 1,770,000 to 1,730,000. The enrollment changes varied by student race/ethnicity, grade level, and school system instructional model, as shown in **Exhibit 9** and discussed below.

- **Race/Ethnicity** – Enrollment declines occurred among both White students (-4.4%) and Black students (-1.9%). Enrollment increased for Hispanic, Asian, and students of other races but at a slower pace than prior years. For example, the number of Hispanic students increased 3-4% annually prior to the pandemic, but only increased by 0.1% between Fall 2019 and Fall 2020.
- **Grade Levels** – Lower grade levels experienced more significant enrollment declines. Elementary school enrollment decreased 5.2%, while middle school enrollment decreased .8% and high school enrollment increased 1.3%. Pre-k and kindergarten, which are not required, were especially impacted, decreasing 12.8% and 9.4%, respectively. In many metropolitan Atlanta systems, kindergarten enrollment decreased by 15-25%.

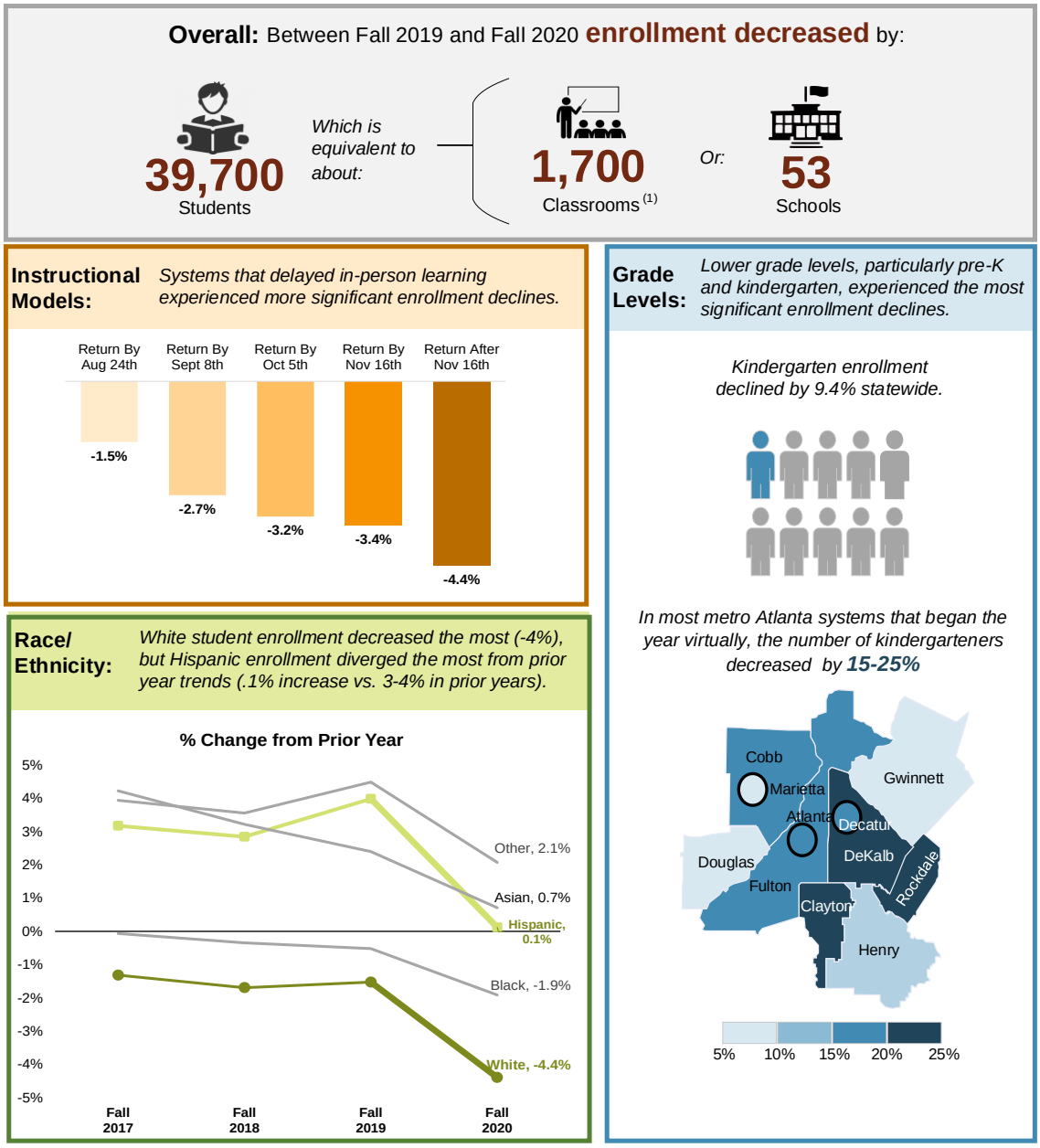
  If the missing kindergartners subsequently enrolled in Fall 2021, most school systems indicated they plan to utilize academic screeners and evaluate students on a case-by-case basis to make placement decisions.[10] Other systems indicated that these students would be placed in first grade automatically, and a few systems indicated that students would be placed in kindergarten.
- **Instructional Models** – Enrollment declines grew with each month that in-person learning was delayed. Systems that returned to in-person learning by the last week in August averaged a 1.5% enrollment decline, while systems returning after mid-November 2020 averaged a 4.4% decline in Fall 2020. Systems returning after mid-November 2020 also experienced a further enrollment drop (1.0%) in the Spring 2021 FTE count, while enrollment among systems returning to in-person learning in August 2020 remained steady.

  Some of the systems that delayed in-person learning the longest serve high proportions of economically disadvantaged students and English-language learners. For example, in DeKalb County, where students remained virtual most of the school year, 39 of 130 (30%) schools experienced enrollment declines

[10] Based on the 62 school system survey respondents who reported kindergarten enrollment declines.

exceeding 10%. On average, 81% of students at these 39 schools are economically disadvantaged and 24% are English-language learners (compared to statewide averages of 59% and 10%, respectively). In some cases, the enrollment declines were dramatic—for example, enrollment decreased by 40% or more at two DeKalb elementary schools where 80-90% of students are English-language learners.

Exhibit 9
Enrollment Declines Vary by Instructional Models, Grade Levels & Race/Ethnicity



(1) This is a general estimate calculated based on class size ratios in the funding formula, not actual class sizes.

Source: GaDOE's FTE Data

The enrollment declines will likely have an academic impact, but the extent is unknown because it is unclear what alternative educational services these students received. Some

students likely enrolled in private schools or were homeschooled, but other students may not have received any educational services. The most significant risk lies with students from more vulnerable populations that have been disproportionately impacted by the pandemic and may lack access to resources; these students may need intensive interventions.

It should be noted that enrollment declines have funding implications because FTE counts drive the school systems' funding allotments. GaDOE reported that the Fall 2020 enrollment declines resulted in a $166 million reduction in the fiscal year 2022 initial budget. However, the budget will be amended mid-year, and additional funding will be provided to school systems if their enrollment increases in Fall 2021.

Agency's Response: *GaDOE acknowledged that some students have disengaged with their education due to "school closures, quarantines, and varying instruction models." GaDOE reported using ESSER funds to work with the Graduation Alliance (an organization that helps students reach educational and career goals) to "locate, engage, and support up to 50,000 rural students who have disengaged from school or are chronically absent due to COVID-related school disruptions." GaDOE noted that the "declines were concentrated in pre-kindergarten and kindergarten, which are not mandated in Georgia." GaDOE also noted that the "data suggests that a significant portion of families who did not enroll their children in public schools during the pandemic elected to homeschool" and this may have been a "temporary measure." According to GaDOE, the number of homeschool Declarations of Intents submitted for individual students increased from 77,934 in 2019-20 to 86,033 in 2020-21, and then dropped to 81,116 in 2021-22.*

Finding 4: Teachers reported poor student engagement, which could impact long-term academic outcomes.

Engagement *refers to active participation in learning, a sense of belonging and desire to learn, and understanding the importance of learning.*

Attendance *is a commonly utilized measure of engagement.*

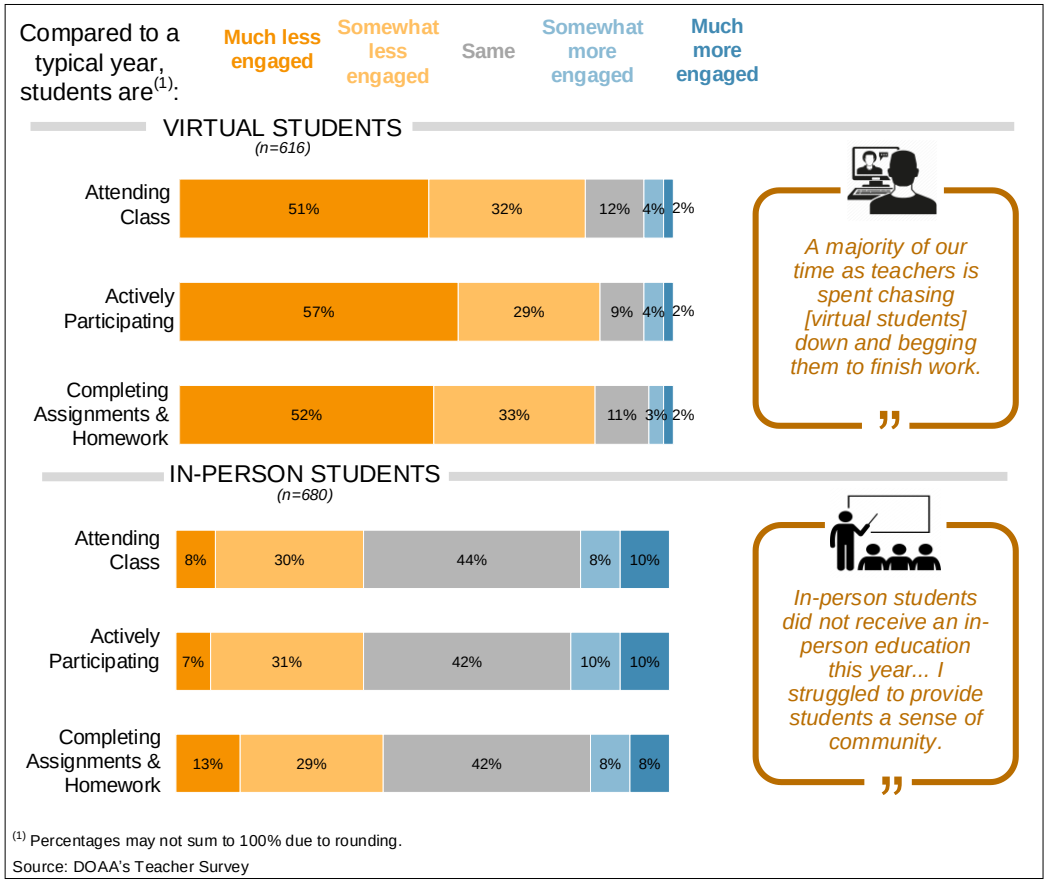
Teachers surveyed reported declines in typical student engagement indicators, including attendance, class participation, and assignment completion. Additionally, school systems faced challenges in identifying disengaged students and applying interventions in the virtual environment. These problems likely impacted learning gains in 20-21 and could affect long-term academic outcomes.

Attendance is one of the most common indicators of student engagement; however, attendance data was less reliable in 20-21 due to inconsistent tracking methods. In particular, there is no universal definition of attendance in virtual learning, and teachers we surveyed reported using various criteria such as student log-ins, assignment completion, and communication with students or parents. In some cases, criteria appeared particularly lax—one teacher noted when their system went online "anything the student contributed…counted as a week's worth of attendance." Students may have also found ways to evade attendance expectations, such as signing into a live class but turning off the camera and not paying attention.

As shown in **Exhibit 10**, the teachers surveyed reported poor student engagement in 20-21 compared to a typical year, particularly among virtual/remote students. Most teachers indicated that virtual/remote students were less engaged in terms of attending class (82.0%), actively participating in class (85.6%), and completing assignments and homework (84.6%). Based on survey comments and the research, the factors that likely hindered engagement include: lowered expectations/lack of accountability, lack of parental support, limited technology access, and difficulty establishing relationships with teachers and peers.

To a lesser extent, teachers also indicated that in-person students were less engaged in 20-21 in the same aspects—attending class (38.4%), actively participating in class (38.1%), and completing assignments and homework (42.2%). High school teachers reported less engagement among in-person learners more so than elementary and middle school teachers. While illness and quarantine requirements likely contributed to these problems, some teachers also emphasized that the lack of accountability impacted student motivation. For example, one teacher noted that many students missed school just because families were taking advantage of easier attendance policies, and another teacher commented that students stopped working when they realized they would not be held accountable.

Exhibit 10
Teachers Reported Student Engagement Decreased in 2020-2021



While engagement is a greater concern among virtual learners, most school systems followed engagement protocols similar to in-person learning. These protocols include personal contact from teachers or school staff, automated calls/texts/emails, mailed letters, and home visits (if escalated). Several school systems described implementing additional strategies in the 20-21 school year, such as establishing engagement coordinators or teams to identify needs and direct resources; however, these strategies were not common.

Standard engagement protocols may be less effective in a virtual environment because they are typically triggered by certain thresholds (e.g., 5 or 10 absences). Since there is

not a clear definition of "absent" in virtual learning and students can easily evade requirements, it is more difficult to apply these thresholds consistently. For example, the students who sign into class but turn off their cameras and do not pay attention may not be flagged for intervention even though they are not engaged in learning.

Student disengagement—and the challenges with monitoring and intervening when needed—likely impacted learning gains in 20-21 and could have long-term effects. Teachers emphasized that they could not provide effective instruction when students did not complete work or attend class. Furthermore, studies have shown that chronically absent students are less likely to perform well in math and reading and are less likely to graduate high school on-time.[11] Given these long-term implications, the research suggests that student and family re-engagement efforts be incorporated into strategies for addressing learning loss (see page 35).

> *"It doesn't matter how good your instruction is, how much training a teacher has, or how many resources teachers and students have access to - a teacher cannot be effective if the student is not required to be present and engage with their assignments."*

Agency's Response: *GaDOE indicated that its work with the Graduation Alliance "targets student engagement", as well as those students "who are in danger of failing one or more classes or whose families have requested additional support." In partnership with GaDOE, "the Graduation Alliance will provide the following supports for up to 50,000 students in underserved rural areas": outreach counselors to locate and reach out to students; academic success coaches to provide enhanced support; and data collection and communication to reduce the administrative burden on districts. Lastly, GaDOE indicated that it will "continue to support and encourage the availability of in-person learning" while also supporting families' "autonomy" in making "decisions for their children."*

Finding 5: Many school systems reduced instructional time; consequently, teachers were not always able to cover all learning standards.

Instructional time decreased in 2020-2021 due to fewer school days, shortened virtual learning hours, and COVID-19 quarantine requirements. In addition, teachers reported having to spend more time on content review and remediation/intervention, as well as non-instructional duties such as communication with families. As a result, many teachers reported that they were unable to cover all the learning standards.

While the number of school days and instructional hours can vary among school systems (even prior to COVID-19), a typical school year consists of about 180 instructional days with 5.5 hours of instruction per day.[12] In 2020-2021, many school systems reduced the number of instructional days by modifying the calendar and/or switching to four-day school weeks. Furthermore, virtual students often received fewer instructional hours due to shortened school days, while in-person students often missed instructional time due

[11] For example, one study found that freshman year absences were nearly as predictive of graduation rates as grade point averages and course failures. (Allensworth, E. &J Easton, 2008. What Matters for Staying On-Track and Graduating in Chicago Public High Schools: A Close Look at Course Grades, Failures, and Attendance in the Freshman Year. Consortium on Chicago School Research, July 2008.)

[12] This is based on the minimum number of days and hours for grades 6-12 in GaDOE regulations; grades K-3 require a minimum of 4.5 hours and grades 4-5 require a minimum of 5 hours. However, most school systems do not have to adhere to these regulations due to school system flexibility waivers. Instructional time is defined as all the time from the beginning to end of the student's school day, excluding time for recess, class changes, and lunch.

to quarantine requirements. The impact of these changes is discussed below and shown in **Exhibit 11** on the next page.

- **Reduced Number of School Days** - Of 112 school system survey respondents, 85 indicated that they reduced the number of instructional days by delaying the start of the school (75 systems), extending the December holiday (19 systems), and/or eliminating school days throughout the year (16 systems). Only 24 of the 85 systems (28%) offset some missed time by extending the school year and/or adding other instructional days throughout the year. The remaining 61 systems did not make up days, impacting approximately 850,000 students.

  Calendar modifications typically resulted in a reduction of 10 or fewer school days, but reductions were greater in some systems. For example, one school system reported delaying the start of the school year and extending holiday breaks, resulting in a 30-day reduction (180 to 150 days).

  In addition to calendar year modifications, some school systems may have reduced the number of school days by switching to a four-day school week. Of the 112 school system survey respondents, 19 (17%) systems that enrolled over 300,000 students reported reducing the number of instructional days per week. For example, systems may have reserved one day a week for independent learning or professional development, thereby decreasing typical direct instructional days by 20%, or approximately 36 days over the course of a year.[13] This was more common in virtual and hybrid school systems—11 of the 19 systems were fully virtual or hybrid during Fall 2020.

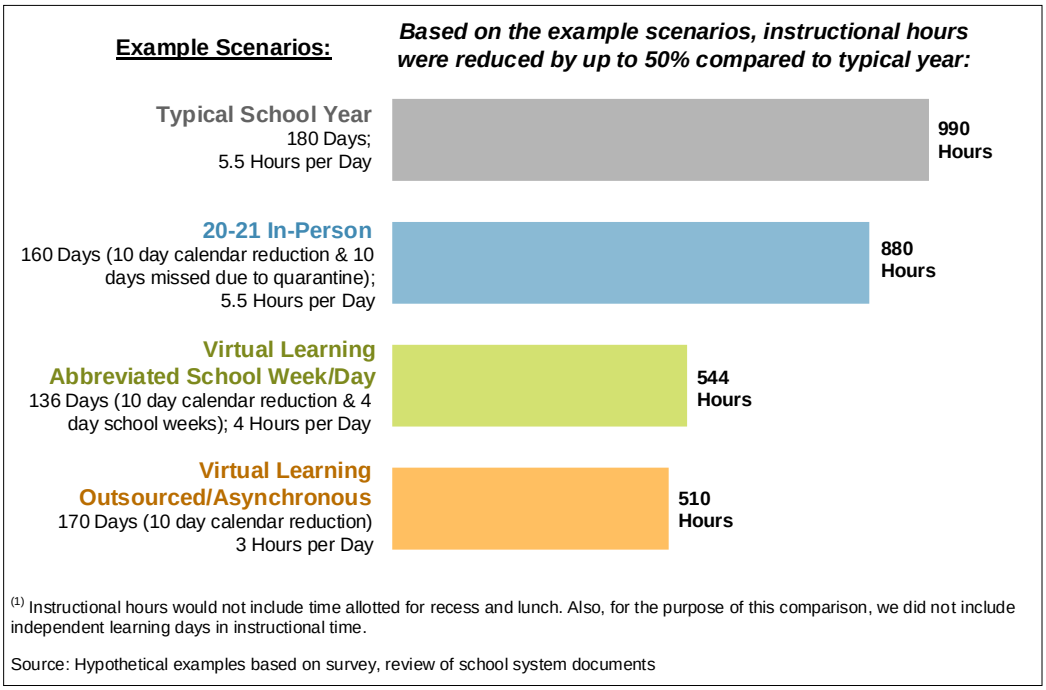
- **Reduced Number of School Hours Per Day** – Many school systems shortened the virtual school day, but the hours could vary significantly by grade level and school system. For example, 38% (39) of the 102 school system survey respondents[14] provided four or more hours of synchronous (live) instruction for high schoolers, compared to 13% (13) for grades K-2.

  The amount of instructional time provided was generally tied to the type of virtual learning model. For example, several school systems utilizing an outsourced virtual program indicated that K-2 students did not receive any live instruction and were expected to spend two to four hours a day on asynchronous (i.e., independent) activities. In comparison, virtual students who were taught concurrently with in-person students were more likely to follow a typical school day schedule. Other school systems utilized an abbreviated school day schedule for virtual learners—for example, 8:45 AM to 1:50 PM with direct instruction and independent work built in. It should be noted that we did not assess the effectiveness of various virtual learning models, and more hours is not necessarily more effective.

[13] It should be noted that not all systems that reduced the number of school days per week continued this schedule for the entire school year.

[14] Survey responses were received by 112 systems but 11 of these systems did not complete the questions related to virtual learning.

Exhibit 11
Instructional Hours Were Reduced in 20-21



(1) Instructional hours would not include time allotted for recess and lunch. Also, for the purpose of this comparison, we did not include independent learning days in instructional time.

Source: Hypothetical examples based on survey, review of school system documents

- **Lost Instructional Time Due to Quarantine** – Even in school systems with primarily in-person instruction, students may have lost instructional time due to required quarantining for COVID-19 exposures or illness. Although quarantine requirements varied, school systems most commonly estimated that students missed an average of 10 days. In some school systems, a significant portion of students were impacted by quarantine requirements. For example, one school system with an enrollment of about 4,400 reported that 2,895 students (66%) were quarantined, with each student missing an average of 7 to 8 days. School systems also emphasized that required quarantines among staff disrupted in-person instruction for all students.

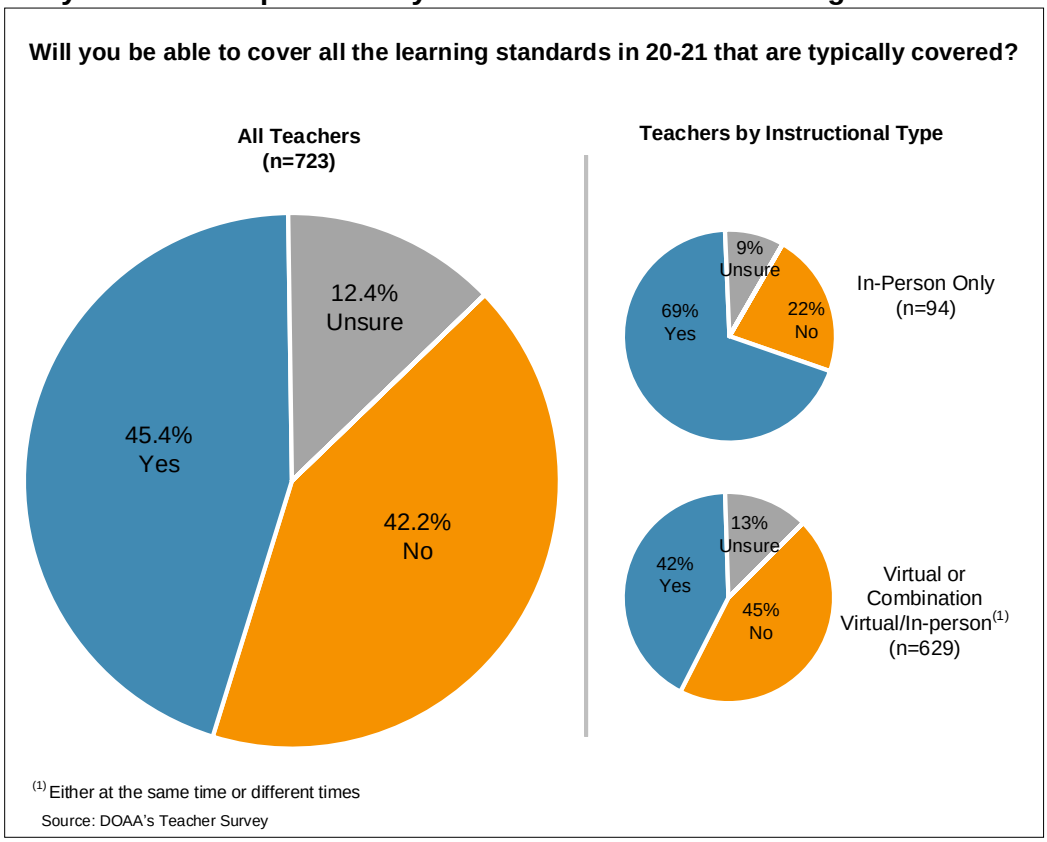
  Although school systems typically expected students to continue coursework during quarantine periods, students may not have complied. For example, one teacher noted that "*almost all of my students have been quarantined at some point, which means that they did little to no work for 10 or more days, which put them behind*," and another teacher commented that some students were quarantined multiple times without completing any work.

Teachers also reported changes in how they were spending their time. Most teachers surveyed indicated that they were spending more time reviewing course material (69%) and providing remediation/intervention (73%). One teacher noted that they had to review missed material from Spring 2020, and another teacher stated that they were just "*catching students up rather than continuing their education.*" In addition, 81% of teachers surveyed indicated that they were spending more time on duties other than academic instruction, such as planning, grading, and reaching out to parents.

Due to reduced instructional time and shifting priorities, many teachers predicted that they would not be able to cover all the learning standards in the 20-21 school year that are typically covered. As shown in **Exhibit 12**, 42% of teachers surveyed indicated that they would not be able to cover all learning standards, while an additional 12% were unsure. Teachers who taught in-person only were more likely to report that they would be able to cover learning standards compared to teachers who taught virtually or a combination of virtual and in-person.

Other teachers who indicated they were able to cover learning standards stated, however, that they were unable to provide as in-depth instruction. To account for the lost instructional time, most school systems surveyed indicated that they provided guidance regarding prioritizing learning standards and/or modifying pacing guides and learning progressions. However, some teachers expressed frustration that the curriculum had not slowed down, and students were unable to master the content. For example, one teacher commented, "*I feel like all I did was 'cover' the curriculum. My students were not taught to master the content. We moved entirely too fast for the current pandemic.*"

Exhibit 12
Many Teachers Reported They Could Not Cover All Learning Standards



Agency's Response: *GaDOE noted that due to the pandemic, many school districts "had little choice but to reduce in-person instructional time." GaDOE further noted that this was a "major impetus" for its "opposition to high stakes standardized testing" in 19-20 and 20-21. In the latter year, the U.S. Department of Education did not approve the waiver request, but GaDOE indicated that "extensive efforts were made to reduce the high-stakes nature of the test." GaDOE believes that "any course time dedicated to administering or preparing for a high-stakes test was lost instructional time." Lastly,*

GaDOE indicated that its formative assessment model (BEACON) "allows school districts to target support for students who lost instructional time" and "students at risk of learning loss" (e.g., student who learned 100% remotely during the previous year).

Finding 6: Course failure rates have increased, and both teachers and school systems reported declines in student achievement.

A higher percentage of students failed math and English language arts (ELA) courses in 20-21. Additionally, teachers and school systems statewide reported declining student achievement, particularly among more vulnerable populations and virtual learners. While these indicators demonstrate that learning loss has occurred, the extent is difficult to measure due to various data limitations and reliability concerns.

We evaluated learning losses by analyzing course grades, surveying teachers, and reviewing the research and information submitted by school systems. Specifically, we compared 20-21 math and ELA course grades to 18-19 course grades for all students statewide. In our teacher survey, we asked how student achievement compared in 20-21 to previous years for various student subgroups. We also asked the survey respondents to estimate the percent of students behind learning standards in each subject area. Lastly, we reviewed the existing research on learning loss, as well as information provided by school systems in their plans for federal relief funding.

The learning losses described below could compound over time and impact long-term academic outcomes. For example, kindergarteners and first graders who failed to master early literacy skills in 20-21 are less likely to be reading proficiently in third grade, which will impact their ability to comprehend more advanced curriculum in later years. Because of the potential long-term impact, GaDOE should ensure that students are assessed on an ongoing basis, the data is monitored, and appropriate interventions are applied. (These recommendations are discussed in subsequent findings.)

Course Passing Rates Declined

Passing rates declined in all grade levels, particularly among schools with high proportions of economically disadvantaged students, as shown in **Exhibit 13** and discussed below.[15]

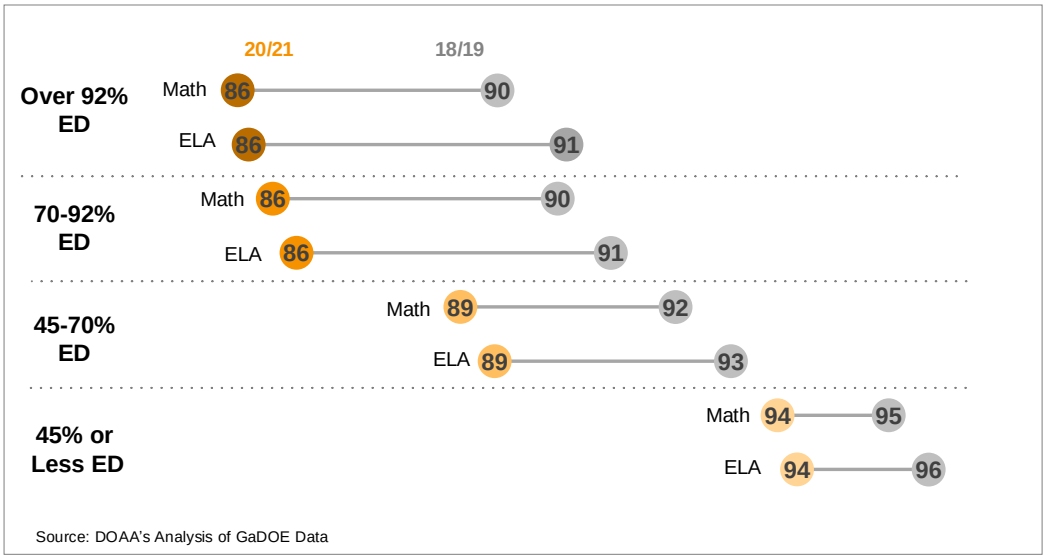
- **English Language Arts** – On average, the percent of students passing ELA courses declined by 3.7 percentage points (92.7% to 89.0%). The declines were generally largest among middle schoolers (6-7 percentage points), followed by high schoolers (2.5-6 percentage points) and then elementary school students (1-3 percentage points). Schools with higher proportions of economically disadvantaged students experienced larger declines in course passing rates. For example, course passing rates among schools with greater than 92% economically disadvantaged students declined by 4.8 percentage points compared to 2.0 percentage points among schools with 45% or less economically disadvantaged.

[15] We also estimated the decline in course passage rates using a fixed effects regression model to control for school and student characteristics (e.g., gender, race, ethnicity). The model estimated similar changes in course passage rates by grade-level and the percentage of economically disadvantaged students as the mean changes.

- **Math** – On average, the percentage of students passing math courses declined by 3.2 percentage points (91.9% to 88.6%). Similar to ELA, the largest declines occurred among middle schoolers (5-7 percentage points) and schools with higher shares of economically disadvantaged students. For example, course passing rates among schools with greater than 92% economically disadvantaged students declined by 3.9 percentage points compared to 1.7 percentage points among schools with 45% or less economically disadvantaged.

These course passing rates likely understate the actual learning loss because teachers and school systems implemented more lenient grading policies. For example, most school systems lowered the weight of the Milestones end-of-course tests[16] to 0.01% so poor test performance would not impact final course grades. Additionally, most teacher survey respondents (81%) reported more lenient grading practices, such as accepting late assignments and allowing test re-takes. Furthermore, teachers commented on rampant student cheating, parents completing students' assignments, and being instructed not to give a grade below a certain threshold.

Exhibit 13
Declines in Course Passing Rates Are Larger Among Schools with High Proportions of Economically Disadvantaged (ED) Students



Source: DOAA's Analysis of GaDOE Data

[16] End of course tests serve as a student's final exam and typically counts as 20% of the final grade. The tests are administered in courses including Algebra 1/Coordinate Algebra, Biology, US History, and American Literature and Composition.

Teachers Reported Lower Student Achievement

Teacher survey respondents reported lower student achievement, particularly among vulnerable populations, virtual learners, and in math classes. The survey results are discussed below and shown on **Exhibit 14** on the next page.

"There is a tremendous difference between the progress of virtual and in-person students … These students range from gifted to Tier 3, and ALL entered the classroom noticeably behind the in-person students."

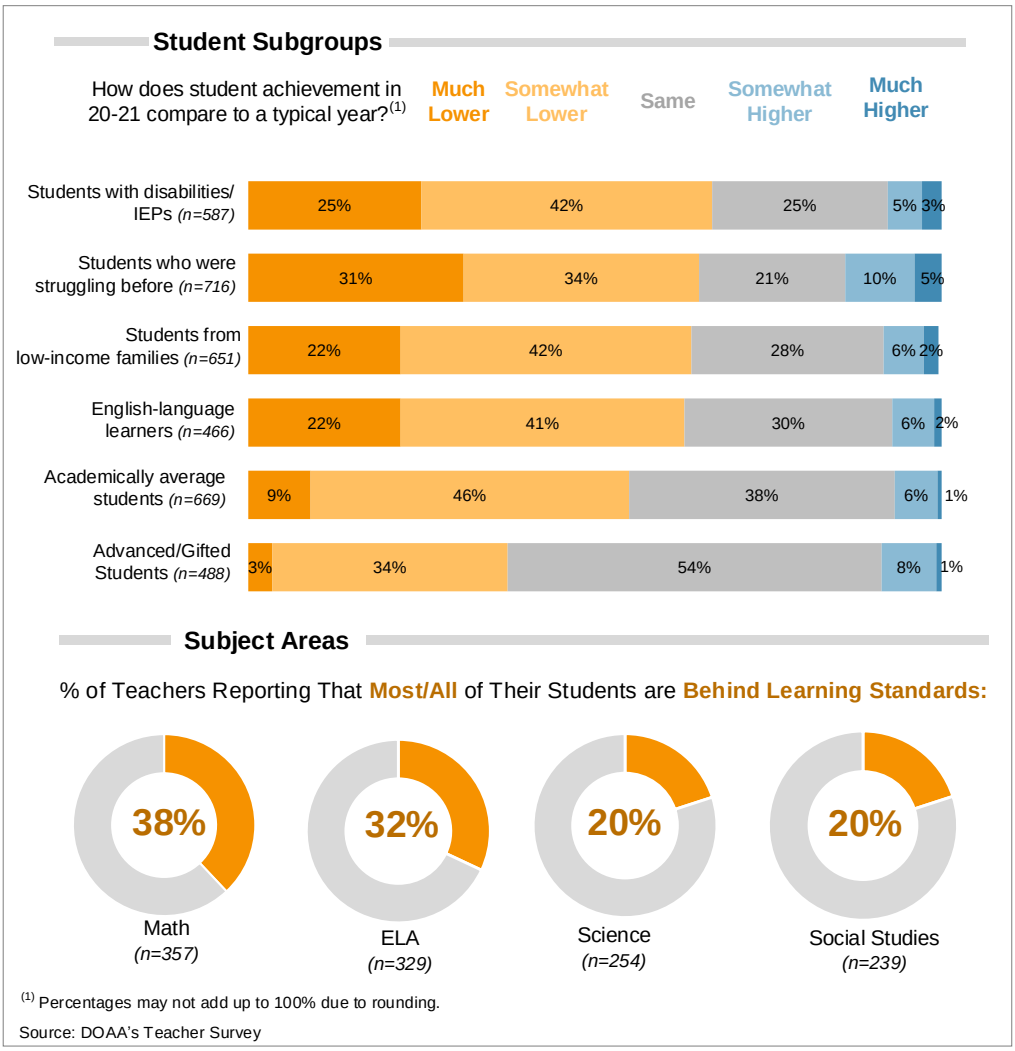
- **Student Subgroups and Instructional Models**– Most teachers reported that achievement was lower this year than a typical year for students with disabilities/IEPs (66.8%), students who were previously struggling (64.7%), low-income students (64.5%), and English-language learners (62.9%). Though to a lesser extent, teachers also indicated that student achievement was lower for academically average students (54.6%) and advanced/gifted students (36.7%).

  Teachers who provide remote/virtual instruction (either solely or in combination with in-person) were more likely to rate student achievement lower this year than teachers who only provided in-person instruction. For example, 44% of in-person teachers rated achievement lower for students with disabilities/IEPs compared to 71% of teachers who provided some remote/virtual instruction.

- **By Subject Area and Grade Level** – More students appear to be behind learning standards in math and ELA compared to science and social studies. Approximately 38% of teachers indicated that most/all of their students were behind in math and 32% indicated that most/all of their students were behind in ELA – compared to 20% in social studies and science.

  Within each subject area, middle school and high school teachers were more likely to report that students are behind learning standards. For example, approximately half of high school and middle school teachers indicated that most or all of their students were behind in math, compared to 34% of elementary school teachers.

Exhibit 14
Teachers Surveyed Reported Lower Student Achievement



(1) Percentages may not add up to 100% due to rounding.

Source: DOAA's Teacher Survey

School Systems and Independent Study Cite Academic Declines

While standard assessments can be used to measure student progress, data reliability makes it difficult to evaluate the true impact of the pandemic (see the text box on next page). However, a study of metro Atlanta systems' data found declining scores, and systems across the state reported lower outcomes.

Georgia State University's Metro Atlanta Policy Lab for Education[17] studied three metro Atlanta school systems' assessment data and found that by winter of 20-21, students were at least three to six months behind where they would have been if the pandemic had not occurred. The academic setbacks were more significant among economically disadvantaged students and marginalized student groups (Black, Hispanic, and English-language learners), as well as students who remained remote/virtual in Fall 2020. The study also found that the achievement growth slowdown during the first half of the 20-

[17] Sass, T & Goldring, T. (May 2021) Student Achievement Growth During the COVID-19 Pandemic – Insights from Metro-Atlanta School Districts. Metro Atlanta Policy Lab for Education.

21 school year was often significantly larger than the slowdown between March 2020 and the start of the 20-21 school year.

School systems outside metro Atlanta also reported student achievement declines. When describing academic outcomes in their plans for federal relief funding, school systems noted concerns in math and ELA. Examples of the reported impact are provided below.

- **Statewide Assessment (Milestones)** – Candler County reported a drop in performance across content areas, while Glynn County reported a significant district-wide decrease in math achievement. Gainesville City indicated that outcomes varied by grade level, with a significant drop in ELA at the elementary level, a drop in math at the middle school level, and a drop in both ELA and math at the high school level.

- **Local Assessments** – Several systems pointed to poor performance on formative assessments including MAP, i-Ready, and DIBELS. For example, Berrien County reported an 8% decrease in K-2 early literacy skills based on DIBELS. White County compared MAP scores and found declines in the percentage of K-8 students meeting growth, with 59% meeting growth in math and 57% meeting growth in reading. Ware County analyzed i-Ready math data and found declines in K-8th math, with 347 students three or more grade levels below, 460 students two grade levels below, and 1,708 students one grade level below at the end of 20-21.

Why was it difficult to measure learning losses in 20-21?

Statewide Assessment (Georgia Milestones) *– Results are likely skewed due to low participation, as more students opted out of the test. Additionally, most school systems reduced the weight of the Milestones end-of-course tests to 0.01% of the final grade—this likely impacted student motivation because poor performance would have minimal impact on grades.*

Local Assessments – *Because assessments (e.g., MAP, Star, etc.) vary by school system, they generally cannot be used to measure learning loss statewide or compare all systems. During the 20-21 school year, additional complications occurred because some systems administered tests remotely, potentially resulting in parental assistance. Additionally, systems that required in-person testing may have experienced lowered participation. Lastly, the timing of these tests may have differed from prior years, compromising comparability to historical data.*

Agency's Response: *GaDOE re-iterated that it is "indisputable" that students "experienced lost learning opportunities" as a result of COVID-19, and it was "expected that a pandemic of this magnitude would have a significant impact on student achievement." GaDOE noted that "students, educators, and families were navigating physical illness, hospitalizations, deaths of loved ones, [and] increased responsibilities at home." GaDOE focused on "compassion over compliance" and worked to "meet the immediate needs of students and families" and to provide resources for diagnosing and addressing learning losses.*

GaDOE also highlighted initiatives that were funded through ESSER and related to addressing learning losses. These include district literacy plans, personalized student literacy and numeracy plans, covering the costs of teaching endorsements in critical areas and tuition for teachers entering the profession

through GaTAPP, and providing opportunity grants for school districts to support learning opportunities (e.g., STEM, gifted, etc.). To address mental and physical health concerns, GaDOE reported utilizing funds to expand school district nursing services, fund state level staff (e.g., school nurse, psychologist, etc.), provide funding for local level staffing (school nurses, etc.), provide mental health awareness training, establish school-based health clinics, and expand health screenings.

GaDOE acknowledged that declines in student achievement have occurred but questioned the declines reported in the audit that were based on survey results. GaDOE expressed concerns about the teacher sample size and equating perception data with quantitative data. GaDOE noted that scores on the Georgia Milestones decreased compared to the last pre-COVID year but that the declines were "not as steep as expected."

Audit Team's Response: *The survey sample size was determined by using a sample size calculator with a confidence level of 95% and an error rate of 5%, assuming a response rate of 10% (the actual response rate was 19%). While we do not generalize the survey results to the entire population (noted on page 7 and page 47), the results do provide valuable insight into the pandemic's impact from the educators interacting with students daily. This information is particularly useful given the various data limitations discussed in the finding. However, the audit team recognizes the importance of objective, quantitative data and recommends strengthening assessment protocols and data system tracking in the next finding.*

Finding 7: GaDOE is implementing assessment and data tracking improvements, but there are gaps and areas that could be further strengthened.

Best practices emphasize utilizing formative assessments and data analytics to identify and monitor learning losses. Currently, Georgia does not require a statewide formative assessment, and data from the various local assessments is not collected and analyzed statewide. GaDOE is implementing improvements, but gaps persist in the assessment system and data upgrades remain in the earliest stages of development.

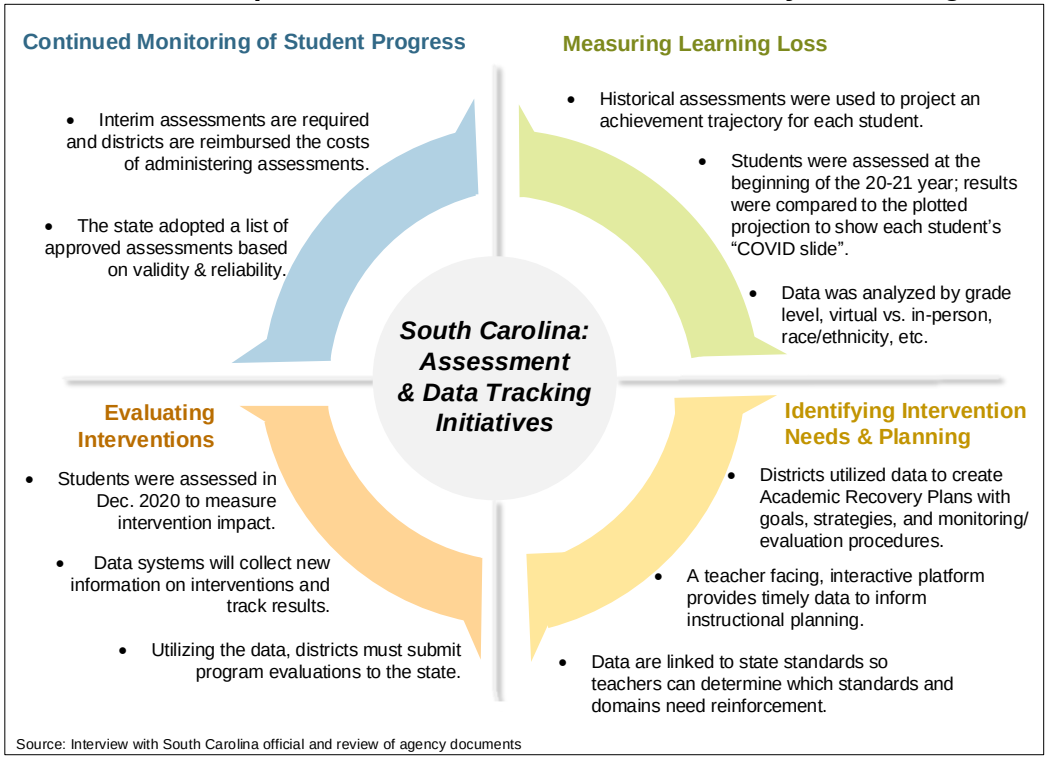
When managing learning loss, best practice research[18] recommends utilizing formative assessments to identify students needing intervention, monitor those interventions, and evaluate student progress. To best achieve these purposes, the assessment data should be tracked and analyzed, easily accessible to stakeholders (teachers, school leaders, etc.), and utilized in planning and decision-making at all levels. While these assessment and data practices have always been important, they have become even more critical as the pandemic exacerbated learning loss.

To varying degrees, pandemic responses in other states[19] incorporate the best practices described above. South Carolina, in particular, has developed relatively comprehensive and interwoven strategies that include assessment requirements and data analytics tools. As shown in **Exhibit 15**, the assessments and data analytics are utilized together to measure learning loss, identify intervention needs, evaluate interventions, and monitor student progress.

[18] Sources include: Southern Regional Educational Board, the Council of Chief State School Officers, the National Governors Association, the US Department of Education, UNESCO, UNICEF, Hanover Research, the Education Trust, the Education Policy Institute, McKinsey and Company, the Annenberg Institute, and the International Journal of Educational Development.

[19] We interviewed officials from six states - Louisiana, Maryland, North Carolina, South Carolina, Tennessee, and Virginia.

Exhibit 15
South Carolina Implemented Assessment and Data Analytics Strategies



Source: Interview with South Carolina official and review of agency documents

As described below, GaDOE currently does not require a statewide formative assessment, but has recently begun providing additional resources and is continuing to explore alternatives to improve assessments. Additionally, GaDOE's current data system does not align with best practices and has limited value in guiding instructional decisions. GaDOE plans to invest $52 million into data system improvements, but these are still in the early planning stages.

Formative assessments *are typically administered multiple times throughout the school year, allowing teachers to adjust instruction accordingly.*

Summative assessments *are typically administered at the end of the school year to evaluate performance against a set of content standards.*

No Requirements for Formative Assessments

Best practice research suggests that formative (ongoing) assessments can be more useful than summative (end of year/course) assessments because they are more timely in identifing student needs and allowing teachers to adjust instruction. High-quality formative assessments are valid, reliable, and aligned with learning standards. Results should be used primarily to inform rather than to punish or judge, according to the pandemic-related research.

Other states operationalized best practices by using a statewide assessment tool or mandating one of several state vetted/approved tools. For example:

- South Carolina required school systems to administer formative assessments at the beginning of the 20-21 school year and then compared results to projections based on historical data to determine the "COVID slide." South Carolina will continue to require assessments and has adopted a list of approved assessments that districts can choose from and receive reimbursement for administering.

- Virginia invested in a new growth assessment for grades 3-8 that is administered in the Fall, Winter, and Spring. In addition, Virginia developed "Just in Time

Mathematics Quick Checks" to assess understanding of prerequisite knowledge before new content is presented. The state also requires K-2 literacy screenings.[20]

- Louisiana implemented a new literacy screener for K-3rd students. For several years, Louisiana has required districts to utilize a state-provided diagnostic assessment or select among identified high-quality curriculum-embedded diagnostic assessments. The state discourages the use of additional assessments to avoid over-testing students or relying on assessments that are lower quality or not aligned to state standards.

Unlike other states, GaDOE has not provided any mandates to school systems regarding whether or how to use formative assessments. Except for kindergarten[21], GaDOE does not require school systems to use any formative assessment, citing local resistance to assessment mandates. Additionally, GaDOE does not track which assessments school systems utilize or for which subjects and grade levels. Consequently, GaDOE cannot ensure that high quality assessments are being consistently utilized or identify gaps—for example, whether a school system is conducting early literacy screenings (a particular concern during the pandemic). Lastly, because school systems utilize numerous different assessments (MAP, Star, DIBELS, i-Ready, etc.)[22], the data is not comparable across systems.

While gaps exist, GaDOE has taken some action to strengthen the assessment system. For example, GaDOE recently began providing systems an optional, no-cost formative assessment (BEACON) for grades 3-8, in addition to a game-based assessment for grades 1-2 (Keenville). GaDOE also initiated a pilot program in 2018 to explore alternatives to the statewide summative assessment (Milestones). Under the pilot program, several school systems are implementing formative assessment systems that are aligned to state content standards, provide immediate feedback to inform instruction, and roll into a single summative score. GaDOE may select one of these new assessment systems to implement statewide in 2024-2025 (at the earliest[23]).

GaDOE Plans to Implement Data Tracking Improvements

According to best practices, assessment data and other student performance indicators should be tracked, along with opportunity to learn (OTL) indicators that measure inputs and processes (e.g., teacher qualification). Combined, these can be used to provide information on learning recovery efforts. Other recommendations include disaggregating state and local data to identify disparities and establishing early indicator warning systems to identify the most at-risk students.

[20] For second graders, only students who did not meet earlier benchmarks are required.
[21] The Georgia Kindergarten Inventory of Developing Skills (GKIDS) is a required year-long assessment aligned to state content standards that provides individualized formative and summative reports.
[22] MAP - Measures of Academic Progress; DIBELS– Dynamic Indicators of Basic Early Literacy Skills
[23] Originally, the plan was to select the system for statewide expansion beginning in 2024-2025, but GaDOE indicated that they may need to seek a two-year extension from the US DOE due to COVID-19.

Effective Data Practices:

- *Track comprehensive assessment data*
- *Capture opportunity to learn indicators*
- *Disaggregate data to identify disparities*
- *Establish early warning indicator systems*
- *Provide interactive, teacher facing platforms*
- *Utilize the data to monitor intervention effectiveness & overall recovery efforts*

GaDOE's data system does not align with best practices but improvements are planned. The current system lacks comprehensive assessment data, data analytics tools, and real-time information that could inform instructional planning. GaDOE plans to improve the data system by linking local assessment data, incorporating additional data elements including OTL indicators, and enhancing data analytics so teachers and school leaders can easily identify instructional needs. While these concepts generally align with best practices, details have not yet been finalized and the improvements will take several years to execute fully.

Other states reviewed provide examples of data systems with the functionality described above. Virginia and Louisiana are implementing early warning systems that analyze achievement measures, attendance, and behavioral issues. North Carolina's planned upgrades will feed all local assessment data into a single platform that tracks competency and maps to the state standards regardless of assessment vendor. South Carolina disaggregated data to compare learning gaps among student subgroups and also provided a teacher-facing, interactive platform so teachers can easily identify needs and adjust instruction accordingly.

RECOMMENDATIONS:

1. GaDOE should continue to explore innovative assessment systems that encompass formative assessments and expand these statewide. Assessment results should be used to inform instructional decisions, identify student needs, and monitor progress.
2. Absent a statewide formative assessment system, GaDOE should provide additional oversight of local systems' assessment strategies. For example, GaDOE could implement requirements for formative assessments, develop a list of vetted assessment vendors, track school system selections by grade level and content area to identify any gaps, and work to address those gaps.
3. GaDOE should ensure the data system improvements incorporate the functional pieces recommended by best practices, including early warning systems and tracking opportunity to learn indicators.
4. Once improvements are implemented, GaDOE should utilize the data to evaluate intervention effectiveness, monitor learning loss recovery efforts, and identify school systems in need of additional guidance.

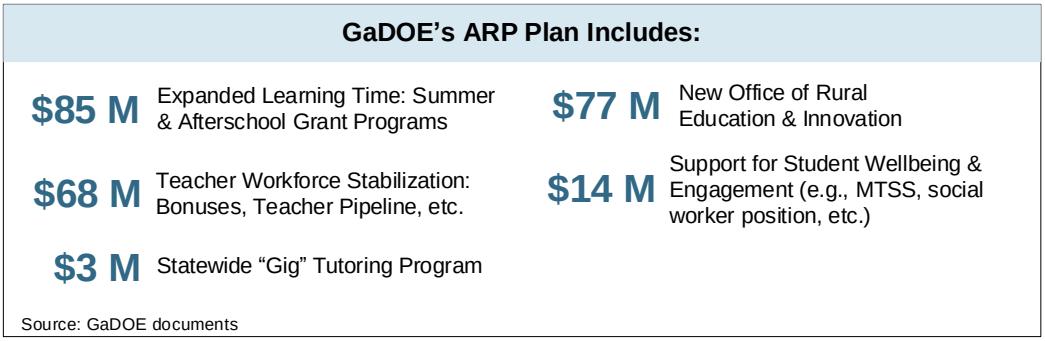
Agency's Response: *GaDOE emphasized that it has provided formative assessments (BEACON and Keenville) to every school district in the state at no cost to them. These assessments can be used to "identify, communicate, and support student progress and challenges in specific standards or content areas." GaDOE reported that as of November 2021, 122 school districts are using BEACON (a 19% increase from the prior year) and that 96,798 full tests and 641,432 shorter, content-specific "testlets" have been completed. GaDOE also emphasized its support of "flexible, non-high stakes, instructionally focused formative assessments" rather than high-stakes testing. Lastly, GaDOE highlighted its data modernization efforts that will "give districts real-time data" needed to "support academic progress" and provide an "early warning" system. GaDOE noted that the data modernization is a separate initiative from the formative assessment efforts.*

Finding 8: GaDOE's statewide strategies for addressing learning gaps generally align with best practices, but some areas could be strengthened.

GaDOE plans to utilize federal funds for expanded learning time, additional tutoring options, support for student well-being and engagement, and teacher recruitment/retention programs. Although these areas are emphasized in the best practice research, specific components within each category could be bolstered.

Georgia received $425 million in American Rescue Plan (ARP) funds reserved for state-wide efforts to address pandemic-related needs. As shown in **Exhibit 16**, Georgia's primary efforts include summer and afterschool grant programs, a new Office of Rural Education and Innovation, and teacher workforce stabilization strategies including educator bonuses. Local school systems also receive direct allocations to implement similar types of interventions, as discussed in the next finding. The strategies highlighted below pertain only to statewide policies and programs.

Exhibit 16:
GaDOE's ARP Plan Focuses on Expanded Learning Time, Rural Support, and Workforce Stabilization



We compared GaDOE's plans for using these funds to those of other states and best practices literature. To identify best practices, we reviewed studies by academic, professional, government, and other private organizations. We also reviewed other states' ARP plans and interviewed education staff.[24] It should be noted that other states took a more centralized approach and required local districts to implement statewide strategies, utilizing local allotments if necessary. Additionally, while Georgia's strategies are primarily funded with ARP, other states began to address learning loss using earlier federal COVID relief funds.

[24] We interviewed officials from six states: Louisiana, Maryland, North Carolina, South Carolina, Tennessee, and Virginia.

Expanded Learning Time (Summer and Afterschool Programs)

Expanding Learning Time

States are required to use 10% of state set-aside funds on summer learning and 10% on afterschool programs. While these are the most common statewide strategies for expanding learning time, other measures include lengthening the school day or school year, offering Saturday school, or conducting academic sessions during holiday breaks.

In accordance with federal requirements, GaDOE allocated $42.5 million for summer learning and $42.5 million for afterschool programs. However, GaDOE established few specific requirements to ensure that programs will align with best practices.

Research indicates that effective summer programs are five to six weeks with full-day instruction focused on English and math with enrichment activities. For summer and afterschool programs, recommended practices include integrated curriculum standards, teachers with content and grade-level experience, programs for students of various skill levels (rather than only low-performing students), social-emotional learning components, and partnerships with community-based organizations.

Several states have implemented summer programming strategies that align with best practices. North Carolina provided federal relief funds to school systems for a 30-day/150-hour summer program that focused on math and reading for K-8 grades and credit recovery for 9-12 grades. The programs were also required to include enrichment activities, social emotional learning support, transportation, and teacher incentives. Tennessee and Maryland also imposed statewide requirements regarding staffing, program length, academic instruction, curriculum, student-teacher ratios, and/or enrichment activities.[25] All three states also require pre-tests and post-tests to evaluate effectiveness.

Georgia has not mandated a statewide program but has developed two competitive grants for summer school and afterschool programs. Eligible applicants include organizations with statewide reach (e.g., YMCAs) and smaller community organizations; local school systems are excluded but can use their local allotment of ARP funds to support summer and afterschool programs. Applicants must offer learning acceleration and programming in certain content areas; however, there are no specific requirements pertaining to staffing certifications, curriculum standards, program length, or accessibility (e.g., transportation). Furthermore, there are no requirements for pre-tests/post-tests to measure impact.

Frequent Tutoring[26]

GaDOE plans to allocate $3 million to implement a statewide virtual tutoring program. However, the program's effectiveness is questionable given the relatively low funding and virtual nature.

Literature frequently cites tutoring as one of the most effective interventions available when seeking to address learning loss. Best practices emphasize that tutoring should be provided frequently by well-trained educators in a one-on-one or small group environment. Other components of effective tutoring programs include alignment with the core curriculum, high-quality instructional materials and delivery methods, and consistency with the tutor to develop positive relationships.

[25] Not all of the listed requirements are applicable to both states.

[26] It should be noted that the statewide gig tutoring program is not a separate line-item in GaDOE's ARP budget; rather, the program is built into the IT and teacher pipeline investments. This explains why the amounts do not sum exactly to $425 million.

Several states are implementing statewide tutoring programs that incorporate these best practices. For example, Louisiana's program features K-12 "just-in-time" tutoring that provides consistent and frequent (30 minutes, 3 times a week) tutoring sessions. The state created new tutoring materials, developed a monitoring scheme, and provided vouchers for additional literacy tutoring through state-approved vendors. Tennessee is also using funds for a frequent, low-ratio statewide tutoring model, coupled with a needs assessment in each district to identify students most in need.

GaDOE plans to implement a statewide "gig" teaching model that matches students with virtual tutors, which diverges from best practices and other states. In particular, students who have become disengaged due to virtual learning, may not participate or benefit from virtual tutoring. It is also unclear if the "gig" model, which is still in the early stages of development, will provide consistency in student-tutor relationships or ensure frequent sessions. Lastly, the planned investment in tutoring is relatively small given the potential impact (if implemented effectively). It should be noted, however, that GaDOE management indicated that tutoring could also be woven into the afterschool programs.

Student Wellbeing and Engagement

GaDOE plans to allocate about $14 million to strategies related to student wellbeing and engagement. Most of the funding is for new state level positions rather than direct student services.

Best practice literature suggests that supporting student wellbeing (e.g., social- emotional support) can promote engagement and drive academic improvements. Wrap-around support services and the Multi-tiered System of Supports (MTSS) framework emerged as effective methods for providing a varying amount of support based on student needs. The literature also emphasizes prioritizing contact with students who are at the greatest risk of not returning to school and focusing on developing connections/relationships.

Multi-tiered System of Supports (MTSS)

MTSS is a tiered system that integrates assessment and intervention within a school-wide, multi-level prevention system to maximize student achievement and reduce behavioral problems.

Several states provide examples of this focus on student wellbeing and engagement. Louisiana hired attendance specialists and has partnered with Louisiana State University to locate, re-enroll, and track students who dropped from school enrollments. Key deliverables will include program data and monthly status reports, summary of best practices that promoted student re-engagement, and a comprehensive final report. South Carolina implemented an initiative that provides students with a personal academic coach to offer guidance, monitor progress, and help access resources. Other states have developed social emotional health measurement tools and/or plan to expand MTSS.

Georgia's plan highlights several strategies for "removing barriers to learning," but these strategies are more focused on new personnel and training initiatives rather than direct student support services. Approximately half of the $14 million ($7 million) funds new personnel, including 7 state-level positions (nurse, psychologist, social worker, etc.) and 24 GNETS clinicians[27], and their sustainability beyond the three-year ARP funding period is unclear. GaDOE will use an additional $2 million (16%) to train educators to

[27] The Georgia Network for Educational and Therapeutic Support (GNETs) provides educational and therapeutic support services to students with severe emotional and behavioral disorders.

identify suicidal thoughts, abuse, and trauma experienced by students. Finally, GaDOE will invest $3 million (22%) in expanding MTSS.

Teacher Workforce Stabilization

GaDOE has devoted $68 million for teacher recruitment and retention efforts. Specifically, the department's plan provides for teacher retention bonuses, a strategy uncommon among other states and not emphasized in the best practice literature.

Best practice literature suggests that additional educators may be needed to support learning loss interventions such as expanded instructional time or class size reductions. The literature describes several evidence-based strategies to grow and retain the teacher workforce. These include loan forgiveness grants and service scholarships, teacher residency programs, professional development programs and mentoring models, and "grow your own" (GYO) programs that expand and diversify the pipeline of educators.

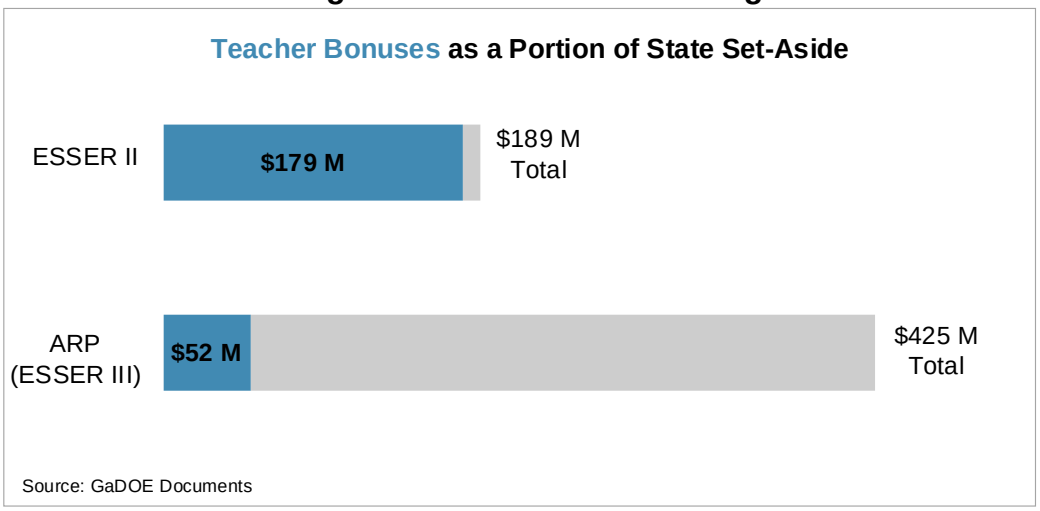
Several best practice strategies were common among other state plans. For example, Tennessee's plan includes a GYO program in which educators can earn their degree for free, receive residency experience (on-the-job training), and graduate dual-endorsed in either special education or English as a second language. Tennessee's initiatives also include waiving a testing requirement for licensed out-of-state educators, providing grant funds for certifications in special education and English as a second language, launching an additional educator preparation program, and creating a job board.

While Georgia plans to pursue some similar initiatives to expand and retain the teacher workforce, these account for less than 25% ($16 million) of the total allocated to this category. These initiatives include mentorship programs, an improved recruiting website, and "Teaching as a Profession" courses for high school students. Additionally, funding will be used to provide scholarships for non-teaching professionals to become educators and for current teachers to earn specialized endorsements in critical areas.[28] GaDOE management also indicated they are exploring other strategies such as certification assistance and loan forgiveness programs.

The remaining $52 million allotment in this category is dedicated to teacher retention bonuses, a strategy not observed in best practices and uncommon among other state plans. This amount was combined with nearly $179 million of previous federal pandemic relief funds to provide $1,000 retention bonuses to teachers and school staff (See **Exhibit 17**). Further, as noted above, the literature and state plans generally focus on strategies to grow the educator workforce. Only teachers and staff already employed will receive GaDOE's planned bonuses.

[28] Scholarships are related to the Georgia Teacher Academy for Preparation and Pedagogy – a program intended for people with a bachelor's degree or higher who did not complete teacher education preparation requirements as part of their degree program.

Exhibit 17
GaDOE Allocated a Significant Amount of Funding for Bonuses



Support to Rural Areas

GaDOE has allotted $77 million for a new Office of Rural Education and Innovation, which will consist of a deputy superintendent and five staff members. The Office will channel state and community resources towards identified needs (e.g., connectivity, workforce development, etc.) in high poverty, low population density areas – areas that GaDOE considered to be under-served prior to the pandemic.[29] While GaDOE is targeting a significant portion of funding on this rural initiative, there is not clear evidence that rural students have been disproportionately impacted by the pandemic. Although students in rural areas likely encountered more internet connectivity challenges, students in urban areas may be struggling more due to the higher proportions learning virtually for extended periods of time. Also, the Office's sustainability after ARP funds expire is unclear, but management stated that they will seek other federal funding sources.

GaDOE has also allotted $16 million to support the Regional Educational Service Agencies (RESAs), which serve all districts in areas similar to those described above (technology, professional development, etc.). GaDOE management indicated that RESAs have a broader scope than that of the Office of Rural Education and Innovation, which will be specifically focused on areas with low population and resources, but the two entities may work together.

Other Uses of Funds

GaDOE plans to allocate approximately $165 million in state set-aside funds to various other initiatives, described below.

- **Data, Technology, and Virtual Learning**: GaDOE has allocated $56 million to technology initiatives and data modernization efforts. Approximately 93% ($52 million) is dedicated to improving the current state-wide data system, as discussed in the previous finding.

[29] According to staff, one of the initiatives includes working with the Graduation Alliance to locate, engage, and support rural students who have disengaged from school. This purpose overlaps with strategies discussed under the student wellbeing and engagement section.

- **Instructional Standards and Support**: GaDOE allocated $30 million to implementing new standards and providing instructional supports. This includes revisions to math and English language arts standards, a process that started prior to the pandemic, as well as additional resources across content areas (social studies, science, fine arts, STEM, etc.).

- **Austerity Offsets**: GaDOE allocated approximately $23 million for additional grants to offset austerity cuts to the state budget. This includes support for RESA staffing shortfalls and sparsity grants that assist systems serving a smaller number of students.

- **District Literacy Plans**: GaDOE allocated about $18 million to the expand the number of L4GA literacy grants, an existing program that aims to improve literacy outcomes.

- **Additional Funds**: Administrative costs, unallocated funds, and a few miscellaneous initiatives comprise approximately $38 million of the total state set-aside. About $21 million of these funds (5% of the state set-aside) can be utilized for administrative costs, according to federal regulations.

RECOMMENDATIONS:

1. GaDOE should continue to assess student needs and explore alternatives for addressing learning loss, particularly in areas where Georgia diverges from best practices, such as teacher retention and recruitment.

2. GaDOE should ensure that the Office of Rural Education and Innovation is focused on evidence-based interventions for addressing the impact of the pandemic.

Agency's Response: *GaDOE disagreed with the assessment that two of the ESSER investments - establishing an Office of Rural Education and Innovation and providing retention bonuses – were "out of step with national/evidence-based best practices." GaDOE indicated that "both initiatives align with feedback received from Georgia educators, parents, students, business leaders, and community members." GaDOE further noted the following:*

- *Bonuses – GaDOE indicated that the bonuses were created to address "one of the most pressing" pandemic-related issues – "the potential loss of qualified educators and support staff due to the increased responsibilities" and the "pressure of pandemic education." GaDOE believes that "investing in the people who directly serve students and make [the system] run" can "restore hope" for the workforce and support retention. According to GaDOE, several states followed Georgia's lead in providing retention bonuses.*

- *Office of Rural Education and Innovation – GaDOE emphasized that it is important to consider the lack of internet connectivity/access in rural Georgia, the "longstanding resource gaps exacerbated by the pandemic", and funding disparities.*

Finding 9: Additional state guidance and monitoring is needed to ensure systems effectively utilize funds and implement learning loss strategies.

Our review of local plans indicates additional state guidance and monitoring may be needed for local school systems utilizing their American Rescue Plan (ARP) funds. In particular, significant variation exists in the percent of funds allocated to learning loss strategies (versus other activities), and some systems lacked defined plans for evaluating impact. Given the learning loss that has occurred, it is critical that local school systems make the best possible use of this one-time funding.

Local school systems are receiving $3.8 billion in ARP funds to utilize through September 2024. As discussed in the background section (page 6-7), this is the third round of federal pandemic relief funding. School system allocations are based on each system's share of Title I funding and range from about $250 to $9,860 per FTE. Systems can use funds for various activities to address pandemic-related needs, but federal guidelines require systems to allocate 20% to address the impact of lost instructional time. Such a large and flexible provision of funding presents risks regarding its use.

We identified concerns related to the types of intervention strategies that systems selected, as well as how their impact would be evaluated. These concerns may be attributed to a lack of expertise at the local level, which other states have addressed through more extensive guidance and monitoring efforts than observed in Georgia.

Interventions and Fund Usage

Local school systems were federally required to submit funding plans to GaDOE. The template used required systems to indicate what interventions they would implement, populations they would target, and how they would evaluate each intervention's impact. We reviewed 174[30] local funding plans and identified concerns related to the types of intervention and how impact would be evaluated, as discussed below.

- **Intervention Type** – As shown in **Exhibit 18**, the selected interventions include summer programming, virtual learning, tutoring, reduced class sizes, and expanded instructional time (extended school day or year). Most of these are recommended practices; however, others are less prevalent in research. For example, 141 listed virtual learning as an intervention; however, this may not be particularly beneficial because best practices—as well as the teacher surveys—suggest virtual learners struggled the most during the pandemic. Additionally, class size reductions (listed by 85 districts) may not be sustainable when the funding period ends in 2024 because they likely require hiring additional staff.

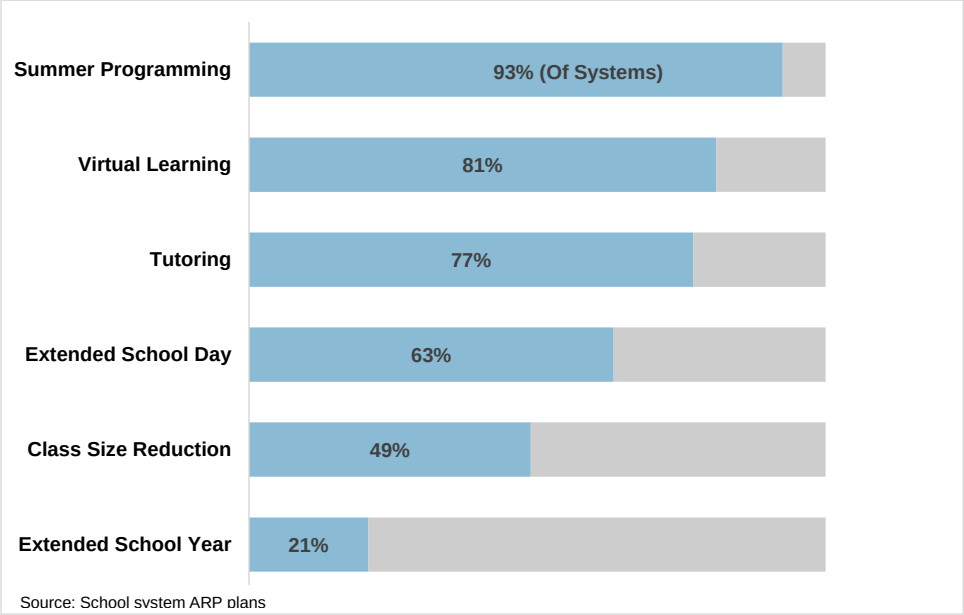
  It was also unclear how some school systems plan to implement the interventions. For example, 117 systems indicated plans to extend the school year and/or school day, but it was unclear whether this would be accomplished through optional methods (e.g., afterschool programs) or by extending hours/days for all students. Similarly, when asked about the proposed number of additional hours, some systems reported hours added through summer

[30] We reviewed all the submitted plans as of October 2021 to identify selected interventions and funding allocations. We reviewed a smaller sample (64 plans) for more descriptive information including plans for evaluating intervention impact.

school/afterschool programs and other systems interpreted this as required hours for all students.

The specific implementation methods can determine the extent to which a selected intervention is effective, according to the research. As described in the text box on page 43, school systems have varied thus far in their capacity to apply innovative best practices when implementing interventions such as summer learning.

Exhibit 18
Common Interventions Include Summer Programming, Virtual Learning, and Tutoring



- **Target Populations and Impact/Effectiveness** – Best practices emphasize targeting interventions toward those disproportionately affected by the pandemic and then monitoring the impact of those interventions. Some school systems described which students will be targeted for each intervention (e.g., specific schools, grade levels, or student subgroups). However, many systems indicated that all students would receive access without identifying any priority groups or provided vague descriptions of priority groups (e.g., "everyone with learning gaps").

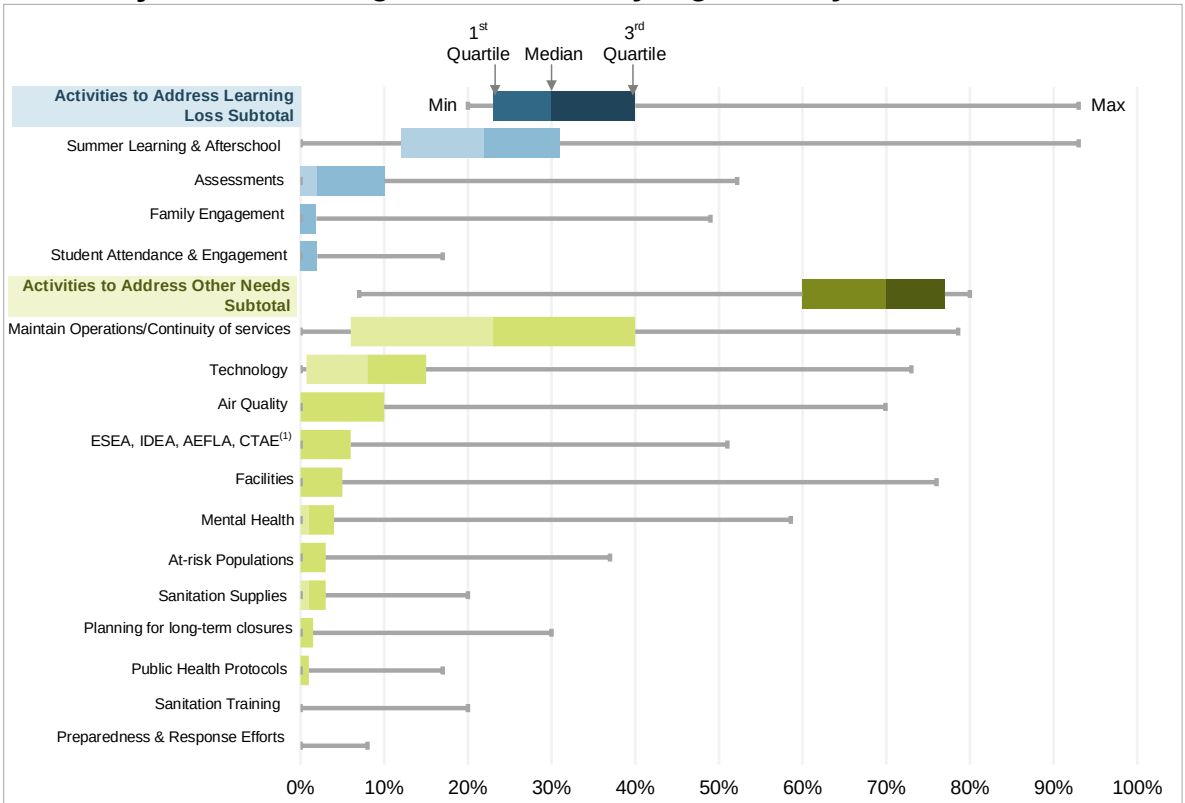
  School systems also lacked clear plans for evaluating interventions' impact. Most systems generally indicated that student assessment data would be monitored but did not provide details for evaluating the impact of specific interventions (e.g., evaluating summer school with a pre-test/post-test).

We also found significant variations in fund usage.[31] As shown in **Exhibit 19**, most systems allocated more funds to "activities to address other needs" than to "activities to address learning loss." However, the funding split between these two main categories, as

[31] It should be noted that 12 plans were excluded from the analysis because the funding allocations did not add up to 100% (totals ranged from 82%-99% and 105%-232%).

well as the subcategories, varied significantly. For example, most systems allocated between 12% and 31% (first and third quartiles) of their funding for *Summer Learning & Afterschool* with a median of 22%; however, the percentages ranged from 0% to 93%. See Appendix D for each system's fund usage categories.

Exhibit 19
School Systems' Funding Allocations Vary Significantly



(1) Activities authorized by the Elementary and Secondary Education Act of 1965, Individuals with Disabilities Education Act, Adult Education and Family Literacy Act, and Carl D. Perkins Career and Technical Education Act of 2006.

Source: Local School System ARP Funding Plans

While this can be expected due to differing local needs, the more extreme outliers raise questions regarding effective use of funds, as described below.

- **Allocation for Addressing Learning Loss** – Per federal requirements, school systems must allot at least 20% of their funding to evidence-based interventions that address learning loss. The percentage of funds varied significantly among systems, ranging from 20% to 93% and averaging 34%. Twenty-two systems allocated the minimum 20%, including several low-wealth systems that were all virtual for most of the 20-21 year—systems that likely incurred substantial learning loss.

  The remainder of the funds (an average of 66%) are allocated to "activities to address other needs." This encompasses a wide range of uses including technology purchases, facilities expenses, and sanitation training.

- **Allocations to Subcategories** – The subcategories within "activities to address learning loss" and "activities to address other needs" also varied significantly. For example, one system allocated 49% of its total funding (and the entire amount dedicated to learning loss) to family engagement[32], compared to the average of 2% among all systems. Another system allocated 20% of its funds to sanitation training, a subcategory to which 133 other systems devoted no funding.

  In addition, many school systems allotted a significant percentage of funds to the subcategory of other activities "to maintain the operation of and continuity of services." Specifically, 29 school systems allocated more than half their total ARP funds towards this subcategory, with nine systems allocating more than 70%. The form requests that systems identify these other activities, but about half of the 29 systems did not provide any information or simply stated "continuity of services."

State Oversight

The concerns with interventions and funding usage discussed above may be attributed to time constraints and a lack of expertise among school systems. Other states' education agencies have assisted their districts with increased guidance and monitoring, while GaDOE's efforts have been less extensive. However, because these local plans represent a "snapshot in time," GaDOE can provide additional oversight throughout the budget process and implementation phases.

- **State Guidance** – GaDOE management emphasized that they cannot (per federal regulations) dictate how a system utilizes funds if it is an allowable expense. However, to assist school systems in preparing the funding plans, GaDOE provided webinars, online resources, open office hours to answer questions, and best practice links within plan submission guidelines.

  Other states provided additional guidance and resources in the decision-making process without dictating fund usage. For example, Louisiana and South Carolina required school systems to develop multi-year academic recovery plans that identify goals and specific action steps prior to developing the federally-required funding plans. South Carolina also hired an outside consultant to ensure the plans reflected meaningful shifts in strategies and approaches and specified interventions and progress monitoring. Tennessee established non-competitive planning grants that school systems could use for third-party services to assist with drafting the funding plan, coordinating implementation, and developing a plan for data collection and monitoring.

- **Implementation & Outcomes Monitoring**[33] – Aside from financial/compliance monitoring, GaDOE's primary monitoring strategy is through a contract with the Georgia Partnership for Excellence in Education. The scope of work includes annual district surveys, biannual interviews with 10 superintendents and up to 10 additional stakeholders, and two in-depth case studies selected by geographic or focus area (e.g., mental health, students with disabilities, etc.). Each aspect will explore topics such as the identification of trends and challenges in

[32] This category is described as "providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment."
[33] The Department of Audits and Accounts' financial auditors are currently reviewing GaDOE's subrecipient monitoring practices.

intervention selection and implementation. While this study may offer useful information, it may not provide the more intensive support that would benefit some school systems—particularly those lacking staffing or expertise.

Other states are implementing more robust monitoring strategies. For example, Tennessee's planning grant (described above), involves monthly implementation checks through the first year. Maryland established three monitoring phases: readiness (ensures structures are in place); intervention implementation; and analysis & recommendations. Monitoring teams conduct site visits to review interventions, data collection, and progress towards benchmarks. Finally, North Carolina plans to conduct a systematic assessment of interventions, which includes monitoring implementation, analyzing intervention data, and identifying/sharing promising practices.

2021 Summer Programs

The effectiveness of an intervention hinges on how well it is implemented. However, school systems vary in their capacity to apply innovative best practices and adapt to evolving needs, as described in the example below.

Summer learning is one of the most common learning loss strategies, as evidenced by the local funding plans (see Exhibit 18), as well as our school system survey in which almost all respondents (109 of 112) selected summer learning as a strategy. The 109 systems include 25 systems that were starting new summer programs and 63 school systems that were expanding existing programs. We interviewed five systems that were expanding programs regarding key features, which included:

- ***Availability*** *– Systems expanded from half-day to full-day programs and/or increased the number of available seats. Enrollment generally increased, and one system took a particularly proactive recruitment approach by offering student incentives, improving branding, and utilizing communication channels including social media.*
- ***Accessibility*** *– School systems eliminated enrollment fees and/or provided transportation, including to partnership sites if applicable.*
- ***Academics*** *– Programs generally focused on math, ELA, and credit recovery. Specific strategies included utilizing curriculum tools with built-in diagnostic testing, providing professional learning for teachers, and creating specialized programs for specific student subgroups. For example, one system offered a "grade repair" program for students who received low but passing grades, and another system offered a "summer bridge" program for first and second graders.*
- ***Activities*** *– Programs typically included enrichment and extracurricular activities (e.g., STEM, art, etc.) to appeal to students and shift away from the image of summer school as a punitive measure. Systems often partnered with community organizations for these activities.*

While most school systems enhanced summer options, 21 survey respondents (19%) were continuing existing programs that may not be as well suited to addressing pandemic-related learning loss. Smaller school systems, in particular, struggled with providing effective summer learning options. For example, two systems indicated that participation decreased due to lack of interest. Another system that did expand enrollment reported staffing problems and indicated that they are considering hiring rising seniors in future years.

RECOMMENDATIONS:

1. GaDOE should provide additional planning and budgeting guidance to ensure that school systems are focusing their funds and efforts on the most effective interventions.
2. GaDOE should consider establishing additional monitoring and evaluation measures to ensure districts implement the interventions according to best practices, monitor outcomes, and adjust as needed.

Agency's Response: *GaDOE indicated that it will "continue to ensure that school districts use their ESSER funds in line with the requirements of the law and have the resources available to select strong interventions that support students' learning and recovery." GaDOE noted that it hired "ESSER program managers and specialists to support the monitoring of district and state utilization of ESSER funds." GaDOE also noted that staff" review district budget submissions to ensure allowability, and will continue to monitor the use of funds, track progress, and build out supports to help districts use their funding effectively." In addition, GaDOE created an "ESSER transparency dashboard to provide the public with general information about their district's drawdown of ESSER funding."*

GaDOE also emphasized that the state cannot "further restrict or dictate" local spending, provided school districts are using their funds in a manner allowable under federal legislation. GaDOE cited the U.S. Department of Education's ESSER guidance, which states that "neither a [state education agency] nor State legislature has the authority to limit a [local education agency's] use of ESSER formula funds." GaDOE acknowledged that it can provide guidance but must be careful not to overstep its authority.

Appendix A: Table of Recommendations

Finding 1: Many students learned virtually or encountered other pandemic-related disruptions in 20-21, resulting in learning losses that GaDOE and local school systems must address.
No Recommendations
Finding 2: School systems and teachers encountered significant challenges implementing virtual learning, which likely impacted the effectiveness of the instruction.
No Recommendations
Finding 3: Student enrollment declined by nearly 40,000 students, and some students may not have received any educational services.
No Recommendations
Finding 4: Teachers reported poor student engagement, which could impact long-term academic outcomes.
No Recommendations
Finding 5: Many school systems reduced instructional time; consequently, teachers were not always able to cover all learning standards.
No Recommendations
Finding 6: Course failure rates have increased, and both teachers and school systems reported declines in student achievement
No Recommendations
Finding 7: GaDOE is implementing assessment and data tracking improvements, but there are gaps and areas that could be further strengthened.
1. GaDOE should continue to explore innovative assessment systems that encompass formative assessments and expand these statewide. Assessment results should be used to inform instructional decisions, identify student needs, and monitor progress.
2. Absent a statewide formative assessment system, GaDOE should provide additional oversight of local systems' assessment strategies. For example, GaDOE could implement requirements for formative assessments, develop a list of vetted assessment vendors, track school system selections by grade level and content area to identify any gaps, and work to address those gaps.
3. GaDOE should ensure the data system improvements incorporate the functional pieces recommended by best practices, including early warning systems and tracking opportunity to learn indicators.
4. Once improvements are implemented, GaDOE should utilize the data to evaluate intervention effectiveness, monitor learning loss recovery efforts, and identify school systems in need of additional guidance.
Finding 8: GaDOE's statewide strategies for addressing learning gaps generally align with best practices, but some areas could be strengthened.
5. GaDOE should continue to assess student needs and explore alternatives for addressing learning loss, particularly in areas where Georgia diverges from best practices, such as teacher retention and recruitment.

6. GaDOE should ensure that the Office of Rural Education and Innovation is focused on evidence-based interventions for addressing the impact of the pandemic.
Finding 9: Additional state guidance and monitoring is needed to ensure systems effectively utilize funds and implement learning loss strategies.
7. GaDOE should provide additional planning and budgeting guidance to ensure that school systems are focusing their funds and efforts on the most effective interventions.
8. GaDOE should consider establishing additional monitoring and evaluation measures to ensure districts implement the interventions according to best practices, monitor outcomes, and adjust as needed.

Appendix B: Objectives, Scope, and Methodology

Objectives

This report examines the impact on COVID-19 on K-12 public education with a focus on the 20-21 school year. Specifically, our audit set out to determine:

1. How school systems provided instruction and other student services during COVID-19;
2. The extent to which COVID-19 impacted enrollment, attendance, and student engagement;
3. The extent to which COVID-19 has created learning gaps and disrupted academic progress; and
4. The strategies that are being implemented to address learning gaps and how these strategies compare to best practices and other states.

Scope

This audit generally covered activity related to K-12 public education that occurred during the 20-21 school year, with consideration of earlier or later periods when relevant. Information used in this report was obtained by reviewing relevant laws, rules, and regulations, researching best practices, and interviewing GaDOE and school system staff. We also reviewed GaDOE documents, surveyed school systems and teachers, analyzed course grades, and reviewed state and local plans for federal relief funding. Lastly, we conducted interviews with officials from six other state education agencies – Maryland, Virginia, North Carolina, Louisiana, South Carolina, and Tennessee. These states were selected based on geographic region and preliminary research into state practices.

Government auditing standards require that we also report the scope of our work on internal control that is significant within the context of the audit objectives. We reviewed internal controls as part of our work related each objective, as described in the methodology section below.

Methodology

To determine how school systems provided instruction and other student services during COVID-19, we reviewed GaDOE records to determine each school system's instructional model (virtual, hybrid, in-person) by month. We conducted initial interviews with ten school systems of varying instructional models, size, and geographic region. We then surveyed all 180 local school systems regarding the effectiveness of virtual learning and challenges and received responses from 112 (62%). State charter schools/state schools were not included in the survey because they account for a very small percentage of total enrollment, and many of these students attended one of the state virtual charter schools. The survey was administered in May 2021, with questions focused on the 20-21 school year.

We also surveyed a sample of teachers regarding their experiences with virtual learning. We selected a sample of 3,827 teachers using contact information provided by the Georgia Professional Standards Commission (GaPSC) and received responses from 725 teachers (19%). This sample was selected from those teachers with official school emails to increase chances of response. The sample included teachers from all 180 school systems; the number sampled was proportionate to each system's share of the teacher population in GaPSC's data. The survey was administered in April 2021, with questions

focused on the 20-21 school year. Results should not be generalized to the entire population.

To determine the impact of COVID-19 on enrollment, attendance, and student engagement, we compared GaDOE's Fall 2021 student FTE data to prior years and analyzed changes by grade level, race/ethnicity, and school system instructional model. In addition, the school system and teacher surveys included questions regarding attendance tracking methods, changes in attendance and student engagement for both virtual and in-person learners, and strategies for re-engaging students. Our interviews with the 10 school systems covered similar topics.

To determine the extent to which COVID-19 has created learning gaps and disrupted academic progress, we surveyed teachers regarding impacts on instructional time and student achievement. We analyzed the results for various student subgroups (e.g., students with disabilities) and subject areas. We also reviewed the research on learning loss, including a study conducted by Georgia State University's Metro Atlanta Policy Lab for Education.[34]

In addition, we analyzed math and English language arts course grades for kindergarten through 12th grade students in 180 local school systems.[35] We compared 2019 course pass rates with 2021 course pass rates. To calculate these pass rates, we converted letter and numeric student course grades reported to GaDOE to a pass/fail designation and calculated the pass percentage from resulting counts.

We estimated the impact COVID-19 quarantines had on student math and English course passage rates. We used a fixed effects regression model that controls for unobserved variables that do not change over time. We developed our model after reviewing recent literature estimating the effect of COVID-19 on educational achievement, as well as more general education studies. The model regresses the course passage percentages on a 2021 dummy variable[36] and multiple time-varying observed school characteristics including:

- total enrollment
- percentage of enrolled students by gender, ethnicity, and race categories
- percentage of students with disabilities and
- percentage of students with limited English proficiency.

Our model measures whether (1) students in certain grade levels were impacted more than others and (2) students in schools with higher percentages of economically disadvantaged students were impacted more than others.

- To measure whether students in certain grade levels were impacted more than others, we created 26 data panels for the regression model – one for each grade level (kindergarten-12th grade) and each subject (math and English).
- To measure whether students in schools with higher percentages of economically disadvantaged students were impacted more than others, we grouped schools into quartiles of economic disadvantage (based on the percentage of students reported

[34] Sass, T & Goldring, T. (May 2021) Student Achievement Growth During the COVID-19 Pandemic – Insights from Metro-Atlanta School Districts. Metro Atlanta Policy Lab for Education.
[35] Only traditional public school systems (i.e., city/county systems) were included.
[36] Shows the effect of moving from 2019 to 2021, holding other variables constant.

as economically disadvantaged) using 2020 GaDOE data.[37] We created eight school-level panels for the regression model – one for each quartile of economic disadvantage and each subject (math and English).

Each panel includes course passage rates for 2019 and 2021 and includes the same schools both years. We excluded schools from the panels that lacked enough course records to be representative.

To identify the strategies being implemented to address learning gaps and compare these strategies to best practices and other states, we interviewed GaDOE and local school system staff and reviewed federal requirements. We also reviewed GaDOE's ARP ESSER funding plan, as well as local ARP ESSER funding plans for 174 school systems (six school systems' plans were unavailable at the time of review). For comparison purposes, we reviewed 17 other states' ARP ESSER plans and interviewed officials from six other state educational agencies. Lastly, we reviewed research and guidance provided by various sources including, the Southern Regional Educational Board, the Council of Chief State School Officers, Education Trust, the National Governors Association, Hanover Research, and the US Department of Education.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

[37] We used 2020 values because 2021 data had not been published at the time of our analysis.

Appendix C: Federal Funding Allocations by School System

School System	Enrollment	ESSER I	ESSER II	ARP Fund	Total Funds
Appling County	3,469	$1,070,996	$4,551,478	$10,221,972	$15,844,446
Atkinson County	1,648	$659,607	$2,906,955	$6,528,609	$10,095,171
Atlanta Public Schools	51,012	$22,948,079	$89,664,198	$201,373,053	$313,985,330
Bacon County	2,077	$721,739	$3,228,027	$7,249,691	$11,199,457
Baker County	286	$191,112	$832,543	$1,869,773	$2,893,428
Baldwin County	4,979	$2,015,889	$8,079,646	$18,145,737	$28,241,272
Banks County	2,741	$549,765	$2,202,114	$4,945,634	$7,697,513
Barrow County	14,078	$2,352,623	$8,879,097	$19,941,191	$31,172,911
Bartow County	13,339	$2,581,246	$10,120,407	$22,728,996	$35,430,649
Ben Hill County	3,007	$1,486,334	$5,996,430	$13,467,129	$20,949,893
Berrien County	3,017	$971,365	$4,118,427	$9,249,402	$14,339,194
Bibb County	21,373	$10,636,395	$44,660,054	$100,300,137	$155,596,586
Bleckley County	2,545	$488,283	$2,091,533	$4,697,286	$7,277,102
Brantley County	3,404	$868,887	$3,693,013	$8,293,984	$12,855,884
Bremen City	2,287	$228,799	$776,260	$1,743,370	$2,748,429
Brooks County	2,188	$947,527	$3,914,526	$8,791,469	$13,653,522
Bryan County	9,716	$798,858	$3,207,351	$7,203,255	$11,209,464
Buford City	5,468	$480,143	$1,633,194	$3,667,921	$5,781,258
Bulloch County	10,909	$2,577,084	$10,543,418	$23,679,018	$36,799,520
Burke County	4,192	$1,785,945	$6,779,619	$15,226,060	$23,791,624
Butts County	3,428	$808,249	$3,858,412	$8,665,445	$13,332,106
Calhoun City	4,191	$723,107	$3,360,742	$7,547,749	$11,631,598
Calhoun County	478	$291,397	$1,177,485	$2,644,465	$4,113,347
Camden County	9,127	$1,448,403	$6,323,165	$14,200,929	$21,972,497
Candler County	2,216	$762,689	$3,112,662	$6,990,597	$10,865,948
Carroll County	14,994	$3,728,777	$15,412,001	$34,613,166	$53,753,944
Carrollton City	5,384	$1,005,593	$4,001,233	$8,986,200	$13,993,026
Cartersville City	4,578	$730,199	$3,055,538	$6,862,304	$10,648,041
Catoosa County	10,537	$1,654,329	$6,694,837	$15,035,652	$23,384,818
Charlton County	1,656	$557,889	$2,238,698	$5,027,797	$7,824,384
Chattahoochee County	870	$207,377	$833,149	$1,871,135	$2,911,661
Chattooga County	2,606	$820,811	$3,109,100	$6,982,597	$10,912,508
Cherokee County	41,373	$3,706,437	$15,684,226	$35,224,544	$54,615,207
Chickamauga City	1,263	$99,687	$481,282	$1,080,891	$1,661,860
Clarke County	12,507	$5,793,374	$21,603,273	$48,517,883	$75,914,530
Clay County	204	$234,284	$895,419	$2,010,985	$3,140,688
Clayton County	52,149	$17,458,566	$75,921,262	$170,508,371	$263,888,199
Clinch County	1,310	$450,270	$1,882,115	$4,226,963	$6,559,348
Cobb County	107,379	$16,038,221	$71,509,772	$160,600,790	$248,148,783
Coffee County	7,562	$2,640,115	$11,124,491	$24,984,027	$38,748,633
Colquitt County	9,073	$2,937,613	$12,498,326	$28,069,466	$43,505,405
Columbia County	28,266	$1,889,562	$8,979,035	$20,165,637	$31,034,234

School System	Enrollment	ESSER I	ESSER II	ARP Fund	Total Funds
Commerce City	1,721	$295,112	$1,158,698	$2,602,271	$4,056,081
Cook County	3,129	$988,226	$4,273,772	$9,598,286	$14,860,284
Coweta County	22,241	$3,229,147	$13,616,325	$30,580,331	$47,425,803
Crawford County	1,643	$461,980	$1,924,836	$4,322,907	$6,709,723
Crisp County	3,770	$1,944,316	$8,020,451	$18,012,793	$27,977,560
Dade County	2,101	$360,094	$1,494,532	$3,356,506	$5,211,132
Dalton City	7,783	$1,987,308	$7,162,732	$16,086,479	$25,236,519
Dawson County	3,693	$418,695	$1,652,100	$3,710,383	$5,781,178
Decatur City	5,792	$321,028	$1,089,171	$2,446,124	$3,856,323
Decatur County	4,469	$2,073,054	$7,860,834	$17,654,317	$27,588,205
DeKalb County	93,470	$33,585,162	$139,470,859	$313,231,738	$486,287,759
Dodge County	2,955	$992,560	$4,011,170	$9,008,517	$14,012,247
Dooly County	1,185	$800,624	$3,217,845	$7,226,823	$11,245,292
Dougherty County	13,323	$7,115,269	$29,080,759	$65,311,253	$101,507,281
Douglas County	25,884	$4,933,045	$22,250,490	$49,971,441	$77,154,976
Dublin City	2,298	$1,370,051	$5,521,192	$12,399,812	$19,291,055
Early County	1,787	$889,835	$3,563,215	$8,002,474	$12,455,524
Echols County	860	$287,449	$1,180,723	$2,651,735	$4,119,907
Effingham County	13,023	$1,195,100	$4,956,619	$11,131,863	$17,283,582
Elbert County	3,011	$927,691	$3,771,238	$8,469,665	$13,168,594
Emanuel County	4,077	$1,698,137	$6,920,163	$15,541,703	$24,160,003
Evans County	1,870	$820,585	$3,407,396	$7,652,526	$11,880,507
Fannin County	2,870	$721,600	$3,022,125	$6,787,263	$10,530,988
Fayette County	19,912	$1,167,534	$4,701,170	$10,558,161	$16,426,865
Floyd County	9,261	$2,005,542	$9,086,226	$20,406,372	$31,498,140
Forsyth County	51,152	$1,705,290	$5,785,640	$12,993,725	$20,484,655
Franklin County	3,555	$834,337	$3,454,811	$7,759,015	$12,048,163
Fulton County	90,300	$18,300,111	$75,177,534	$168,838,062	$262,315,707
Gainesville City	7,714	$2,117,696	$8,759,723	$19,673,093	$30,550,512
Gilmer County	4,111	$1,025,085	$4,556,875	$10,234,095	$15,816,055
Glascock County	569	$90,954	$366,748	$823,665	$1,281,367
Glynn County	12,793	$3,455,791	$14,361,535	$32,253,967	$50,071,293
Gordon County	6,332	$1,291,235	$5,776,972	$12,974,258	$20,042,465
Grady County	4,537	$1,507,090	$6,071,394	$13,635,488	$21,213,972
Greene County	2,590	$712,838	$3,165,618	$7,109,529	$10,987,985
Griffin-Spalding County	9,667	$3,719,528	$14,603,113	$32,796,518	$51,119,159
Gwinnett County	177,401	$32,259,639	$125,744,729	$282,404,800	$440,409,168
Habersham County	6,843	$1,219,643	$5,110,566	$11,477,606	$17,807,815
Hall County	26,914	$5,166,547	$22,128,793	$49,698,126	$76,993,466
Hancock County	785	$489,382	$2,081,679	$4,675,155	$7,246,216
Haralson County	3,275	$822,555	$3,377,087	$7,584,458	$11,784,100
Harris County	5,486	$448,520	$2,016,824	$4,529,501	$6,994,845
Hart County	3,492	$897,397	$3,641,648	$8,178,624	$12,717,669
Heard County	2,099	$446,286	$1,844,050	$4,141,474	$6,431,810

School System	Enrollment	ESSER I	ESSER II	ARP Fund	Total Funds
Henry County	42,388	$5,898,078	$23,771,662	$53,387,776	$83,057,516
Houston County	29,681	$5,416,161	$22,253,363	$49,977,892	$77,647,416
Irwin County	1,652	$503,725	$2,125,254	$4,773,019	$7,401,998
Jackson County	8,512	$1,029,812	$4,192,499	$9,415,758	$14,638,069
Jasper County	2,373	$535,199	$2,193,578	$4,926,465	$7,655,242
Jeff Davis County	3,069	$893,973	$3,583,921	$8,048,977	$12,526,871
Jefferson City	3,960	$180,983	$718,735	$1,614,177	$2,513,895
Jefferson County	2,286	$1,004,872	$4,192,993	$9,416,867	$14,614,732
Jenkins County	1,114	$625,455	$2,422,784	$5,441,229	$8,489,468
Johnson County	1,060	$452,016	$1,836,346	$4,124,172	$6,412,534
Jones County	5,118	$729,951	$3,172,696	$7,125,424	$11,028,071
Lamar County	2,705	$638,323	$2,642,825	$5,935,410	$9,216,558
Lanier County	1,709	$563,337	$2,236,451	$5,022,751	$7,822,539
Laurens County	6,389	$1,489,084	$6,531,423	$14,668,648	$22,689,155
Lee County	6,369	$637,933	$2,863,940	$6,432,002	$9,933,875
Liberty County	10,099	$2,260,284	$8,985,808	$20,180,847	$31,426,939
Lincoln County	1,136	$275,984	$1,110,533	$2,494,100	$3,880,617
Long County	3,887	$826,321	$3,376,087	$7,582,211	$11,784,619
Lowndes County	10,590	$1,893,595	$8,642,376	$19,409,549	$29,945,520
Lumpkin County	3,733	$712,029	$2,850,245	$6,401,246	$9,963,520
Macon County	1,147	$814,568	$3,324,794	$7,467,015	$11,606,377
Madison County	4,971	$897,874	$3,923,373	$8,811,338	$13,632,585
Marietta City	8,599	$1,657,552	$7,019,885	$15,765,665	$24,443,102
Marion County	1,268	$488,185	$2,052,881	$4,610,480	$7,151,546
McDuffie County	3,477	$1,329,120	$5,359,100	$12,035,777	$18,723,997
McIntosh County	1,264	$599,308	$2,558,454	$5,745,925	$8,903,687
Meriwether County	2,307	$1,173,325	$5,214,119	$11,710,171	$18,097,615
Miller County	777	$384,442	$1,466,331	$3,293,170	$5,143,943
Mitchell County	1,308	$989,662	$4,010,133	$9,006,188	$14,005,983
Monroe County	4,188	$573,651	$2,407,015	$5,405,814	$8,386,480
Montgomery County	916	$367,905	$1,487,510	$3,340,737	$5,196,152
Morgan County	3,242	$503,744	$2,088,319	$4,690,068	$7,282,131
Murray County	6,886	$1,492,540	$6,095,062	$13,688,643	$21,276,245
Muscogee County	30,757	$10,143,043	$42,325,541	$95,057,152	$147,525,736
Newton County	18,766	$4,537,226	$19,137,580	$42,980,285	$66,655,091
Oconee County	8,224	$356,885	$1,487,017	$3,339,628	$5,183,530
Oglethorpe County	2,135	$419,017	$1,714,235	$3,849,927	$5,983,179
Paulding County	29,966	$3,015,293	$12,626,316	$28,356,912	$43,998,521
Peach County	3,644	$1,159,011	$5,101,534	$11,457,320	$17,717,865
Pelham City	1,382	$331,837	$1,397,854	$3,139,382	$4,869,073
Pickens County	4,193	$747,601	$3,177,460	$7,136,125	$11,061,186
Pierce County	3,569	$825,561	$3,410,391	$7,659,254	$11,895,206
Pike County	3,409	$363,233	$1,496,752	$3,361,491	$5,221,476
Polk County	7,746	$2,072,837	$8,817,235	$19,802,257	$30,692,329

School System	Enrollment	ESSER I	ESSER II	ARP Fund	Total Funds
Pulaski County	1,280	$435,970	$2,026,085	$4,550,300	$7,012,355
Putnam County	3,022	$872,747	$3,609,799	$8,107,096	$12,589,642
Quitman County	287	$160,420	$658,115	$1,478,033	$2,296,568
Rabun County	2,180	$476,559	$1,925,286	$4,323,919	$6,725,764
Randolph County	784	$456,252	$1,874,627	$4,210,145	$6,541,024
Richmond County	29,093	$12,834,207	$51,983,496	$116,747,547	$181,565,250
Rockdale County	15,692	$3,439,833	$14,620,532	$32,835,638	$50,896,003
Rome City	6,319	$2,015,103	$9,324,209	$20,940,849	$32,280,161
Savannah-Chatham County	36,502	$10,929,786	$44,088,599	$99,016,731	$154,035,116
Schley County	1,254	$215,453	$891,652	$2,002,524	$3,109,629
Screven County	2,142	$846,541	$4,079,752	$9,162,543	$14,088,836
Seminole County	1,314	$583,389	$2,401,926	$5,394,384	$8,379,699
Social Circle City	1,848	$180,645	$732,314	$1,644,673	$2,557,632
Stephens County	3,931	$975,501	$3,983,827	$8,947,109	$13,906,437
Stewart County	422	$273,706	$1,040,844	$2,337,589	$3,652,139
Sumter County	3,679	$2,824,567	$10,710,503	$24,054,268	$37,589,338
Talbot County	462	$319,801	$1,376,413	$3,091,228	$4,787,442
Taliaferro County	186	$118,369	$468,992	$1,053,290	$1,640,651
Tattnall County	3,712	$1,284,221	$5,348,354	$12,011,644	$18,644,219
Taylor County	1,320	$447,723	$1,944,315	$4,366,656	$6,758,694
Telfair County	1,627	$832,293	$3,194,018	$7,173,310	$11,199,621
Terrell County	1,173	$897,631	$3,515,680	$7,895,717	$12,309,028
Thomas County	5,853	$994,612	$4,062,300	$9,123,349	$14,180,261
Thomaston-Upson County	4,044	$1,363,872	$5,919,368	$13,294,060	$20,577,300
Thomasville City	2,738	$1,141,616	$4,932,295	$11,077,234	$17,151,145
Tift County	7,777	$2,709,430	$10,345,395	$23,234,287	$36,289,112
Toombs County	2,889	$1,254,736	$5,522,017	$12,401,665	$19,178,418
Towns County	944	$229,657	$942,623	$2,116,998	$3,289,278
Treutlen County	1,098	$433,135	$1,724,437	$3,872,840	$6,030,412
Trion City	1,302	$173,557	$623,668	$1,400,670	$2,197,895
Troup County	12,160	$3,019,886	$12,997,534	$29,190,615f	$45,208,035
Turner County	1,167	$694,907	$2,934,016	$6,589,384	$10,218,307
Twiggs County	721	$400,376	$1,636,623	$3,675,623	$5,712,622
Union County	2,905	$527,666	$2,194,277	$4,928,035	$7,649,978
Valdosta City	8,270	$3,417,698	$16,657,658	$37,410,734	$57,486,090
Vidalia City	2,452	$665,004	$3,195,310	$7,176,213	$11,036,527
Walker County	8,415	$2,227,663	$8,879,409	$19,941,891	$31,048,963
Walton County	13,844	$2,548,501	$10,702,537	$24,036,378	$37,287,416
Ware County	6,105	$2,426,570	$9,815,408	$22,044,013	$34,285,991
Warren County	640	$369,409	$1,556,590	$3,495,879	$5,421,878
Washington County	2,982	$1,148,281	$5,472,179	$12,289,736	$18,910,196
Wayne County	5,009	$1,545,299	$6,210,328	$13,947,514	$21,703,141
Webster County	278	$105,255	$475,911	$1,068,828	$1,649,994

School System	Enrollment	ESSER I	ESSER II	ARP Fund	Total Funds
Wheeler County	927	$368,356	$1,546,185	$3,472,512	$5,387,053
White County	3,760	$742,716	$3,183,372	$7,149,401	$11,075,489
Whitfield County	12,619	$2,740,882	$11,582,837	$26,013,407	$40,337,126
Wilcox County	1,202	$448,902	$1,866,797	$4,192,560	$6,508,259
Wilkes County	1,368	$525,891	$2,126,709	$4,776,286	$7,428,886
Wilkinson County	1,156	$478,178	$2,307,200	$5,181,644	$7,967,022
Worth County	3,148	$1,084,185	$4,722,423	$10,605,891	$16,412,499

Source: GaDOE Records

Appendix D: School System ARP Fund Planned Expenditures[38]

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Appling	3%	21%	0%	3%	**27%**	0%	12%	0%	11%	1%	0%	2%	37%	0%	0%	2%	8%	**73%**	**100.00%**
Atkinson	36%	2%	2%	2%	**42%**	2%	10%	0%	0%	2%	4%	0%	2%	0%	3%	0%	35%	**58%**	**100.00%**
Atlanta	38%	1%	0%	0%	**39%**	2%	0%	0%	0%	0%	1%	5%	11%	1%	2%	0%	39%	**61%**	**100.00%**
Bacon	43%	1%	0%	0%	**44%**	7%	8%	0%	0%	0%	2%	4%	10%	1%	0%	0%	24%	**56%**	**100.00%**
Baker	15%	10%	1%	1%	**27%**	1%	1%	1%	1%	20%	2%	1%	10%	10%	2%	1%	23%	**73%**	**100.00%**
Baldwin	12%	2%	7%	0%	**21%**	1%	0%	0%	0%	11%	0%	0%	3%	0%	0%	0%	64%	**79%**	**100.00%**
Banks	50%	0%	0%	0%	**50%**	0%	0%	0%	0%	0%	0%	0%	18%	0%	0%	0%	32%	**50%**	**100.00%**
Barrow	5%	18%	0%	6%	**29%**	3%	5%	0%	0%	0%	0%	1%	27%	3%	23%	1%	10%	**71%**	**100.00%**
Bartow	12%	6%	2%	0%	**20%**	0%	0%	0%	0%	4%	2%	59%	0%	0%	0%	0%	16%	**80%**	**100.00%**
Ben Hill	3%	8%	8%	3%	**20%**	0%	0%	0%	0%	0%	0%	5%	13%	0%	31%	0%	31%	**80%**	**100.00%**
Berrien	21%	0%	0%	0%	**21%**	0%	2%	0%	0%	1%	0%	0%	18%	20%	1%	5%	33%	**79%**	**100.07%**
Bibb	4%	28%	2%	0%	**34%**	1%	31%	0%	0%	0%	0%	3%	4%	0%	4%	16%	6%	**66%**	**100.00%**
Bleckley	3%	38%	7%	0%	**48%**	0%	0%	0%	0%	4%	0%	4%	0%	0%	0%	0%	44%	**52%**	**100.00%**
Brantley	18%	27%	0%	0%	**45%**	0%	0%	0%	0%	1%	0%	0%	4%	24%	0%	5%	21%	**55%**	**100.00%**
Bremen City	20%	0%	0%	0%	**20%**	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	79%	**80%**	**100.00%**

[38] Funding percentages are based upon initial School System ARP plans as of October 1st, 2021 (174 of 180 school systems were available). These plans are potentially subject to change as the budgeting process goes forward. Percentages have been rounded up as needed, but totals reflect all values present in initial plans.

[39] ESSA (Elementary and Secondary Education Act of 1965), IDEA (Individuals with Disabilities Education Act), AEFLA (Adult Education and Family Literacy Act), and CTAE (Carl D. Perkins Career and Technical Education Act of 2006)

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Brooks	5%	13%	0%	2%	**20%**	0%	0%	0%	0%	0%	0%	0%	0%	20%	20%	0%	40%	**80%**	**100.00%**
Bryan	32%	0%	0%	0%	**32%**	0%	0%	2%	1%	0%	0%	0%	5%	0%	19%	2%	39%	**68%**	**100.00%**
Buford City	3%	16%	0%	3%	**22%**	0%	3%	0%	0%	0%	4%	1%	3%	0%	0%	0%	69%	**78%**	**100.01%**
Bulloch	55%	0%	0%	0%	**56%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	44%	**44%**	**100.00%**
Burke	20%	1%	0%	1%	**22%**	6%	1%	0%	0%	2%	6%	1%	15%	7%	0%	0%	40%	**78%**	**100.00%**
Butts	18%	6%	0%	0%	**24%**	0%	0%	0%	0%	0%	0%	9%	10%	14%	0%	0%	43%	**76%**	**100.00%**
Calhoun City	13%	0%	8%	17%	**37%**	0%	0%	0%	0%	2%	0%	0%	0%	16%	8%	0%	37%	**63%**	**100.00%**
Calhoun County	27%	8%	2%	0%	**37%**	1%	15%	0%	1%	5%	5%	2%	14%	10%	10%	0%	0%	**63%**	**100.00%**
Camden	70%	0%	0%	0%	**70%**	22%	0%	0%	0%	3%	3%	1%	0%	0%	1%	0%	0%	**30%**	**100.00%**
Candler	5%	10%	0%	5%	**20%**	0%	11%	0%	0%	0%	0%	0%	1%	21%	39%	0%	8%	**80%**	**100.00%**
Carroll	28%	1%	0%	6%	**35%**	0%	0%	2%	0%	1%	0%	1%	12%	15%	4%	6%	24%	**65%**	**100.00%**
Carrollton City	0%	0%	0%	0%	**38%**	0%	0%	0%	0%	0%	0%	0%	41%	0%	0%	0%	21%	**62%**	**100.00%**
Cartersville City	12%	4%	3%	1%	**20%**	10%	3%	0%	1%	1%	0%	5%	1%	0%	0%	0%	59%	**80%**	**100.00%**
Catoosa	5%	22%	0%	0%	**27%**	0%	0%	0%	0%	0%	0%	0%	73%	0%	0%	0%	0%	**73%**	**100.00%**
Charlton	38%	0%	0%	0%	**38%**	12%	0%	0%	0%	1%	0%	0%	0%	1%	0%	0%	48%	**62%**	**100.00%**
Chattahoochee	10%	10%	10%	10%	**40%**	10%	10%	10%	0%	0%	20%	5%	10%	40%	0%	0%	0%	**105%**	**145.00%**
Chattooga	0%	24%	0%	1%	**25%**	0%	7%	0%	0%	2%	0%	18%	20%	2%	0%	17%	8%	**75%**	**100.00%**
Cherokee	59%	0%	0%	0%	**59%**	0%	0%	0%	0%	8%	19%	3%	0%	0%	11%	0%	0%	**41%**	**100.00%**
Chickamauga City	26%	0%	0%	0%	**26%**	0%	0%	0%	0%	1%	0%	0%	22%	3%	30%	12%	7%	**74%**	**100.00%**
Clarke	50%	0%	10%	0%	**60%**	8%	0%	0%	0%	4%	2%	10%	1%	2%	2%	3%	8%	**40%**	**100.00%**
Clay	20%	1%	1%	1%	**22%**	2%	2%	1%	1%	2%	5%	2%	10%	5%	20%	1%	25%	**75%**	**97.00%**
Clayton	15%	3%	1%	1%	**20%**	3%	15%	1%	0%	1%	1%	8%	8%	2%	15%	1%	25%	**80%**	**100.00%**
Clinch	2%	45%	0%	0%	**47%**	0%	0%	0%	0%	0%	0%	0%	31%	0%	0%	0%	22%	**53%**	**100.00%**
Cobb	18%	10%	0%	0%	**28%**	10%	0%	0%	0%	4%	0%	0%	24%	0%	0%	0%	34%	**72%**	**100.00%**
Coffee	37%	4%	1%	0%	**42%**	1%	0%	1%	0%	1%	1%	1%	0%	23%	22%	8%	1%	**58%**	**100.00%**

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Colquitt	5%	35%	0%	0%	**40%**	0%	1%	0%	0%	0%	0%	0%	25%	2%	0%	2%	29%	**60%**	**99.90%**
Columbia	30%	10%	0%	0%	**40%**	0%	33%	0%	0%	0%	0%	10%	5%	0%	12%	0%	0%	**60%**	**100.00%**
Commerce City	32%	0%	0%	0%	**32%**	0%	0%	0%	0%	2%	0%	2%	2%	59%	0%	0%	3%	**68%**	**100.00%**
Cook	28%	0%	0%	4%	**32%**	0%	0%	1%	0%	1%	0%	0%	0%	0%	0%	2%	64%	**69%**	**100.01%**
Coweta	21%	10%	0%	0%	**31%**	1%	0%	0%	0%	7%	0%	1%	16%	0%	0%	2%	42%	**69%**	**100.00%**
Crawford	16%	1%	0%	3%	**20%**	0%	2%	0%	1%	1%	10%	2%	20%	0%	20%	4%	20%	**80%**	**100.00%**
Dade	62%	0%	0%	0%	**62%**	0%	0%	0%	0%	0%	0%	0%	15%	0%	0%	0%	23%	**38%**	**100.00%**
Dalton	43%	3%	1%	5%	**52%**	0%	0%	0%	0%	0%	0%	4%	35%	0%	0%	0%	9%	**48%**	**100.00%**
Dawson	13%	4%	0%	16%	**33%**	51%	0%	0%	0%	0%	0%	15%	1%	0%	0%	0%	0%	**67%**	**100.00%**
Decatur City	19%	3%	0%	0%	**22%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	78%	**78%**	**100.00%**
Decatur County	10%	10%	0%	0%	**20%**	0%	0%	0%	0%	5%	0%	0%	40%	0%	10%	0%	25%	**80%**	**100.00%**
DeKalb	12%	5%	3%	2%	**22%**	10%	5%	7%	3%	3%	9%	7%	8%	10%	6%	1%	9%	**78%**	**100.00%**
Dodge	23%	2%	0%	0%	**25%**	0%	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%	73%	**75%**	**100.00%**
Dooly	44%	0%	2%	17%	**63%**	0%	4%	0%	0%	0%	2%	5%	0%	0%	0%	0%	26%	**37%**	**100.00%**
Dougherty	45%	0%	0%	1%	**46%**	0%	13%	0%	0%	1%	3%	0%	18%	5%	3%	0%	11%	**54%**	**99.85%**
Douglas	10%	4%	1%	5%	**20%**	0%	5%	0%	0%	1%	5%	5%	26%	25%	1%	0%	12%	**80%**	**100.00%**
Early	35%	0%	0%	0%	**35%**	0%	0%	0%	0%	0%	0%	0%	23%	2%	14%	0%	26%	**65%**	**99.99%**
Echols	4%	15%	3%	1%	**23%**	2%	0%	0%	0%	0%	0%	0%	3%	1%	0%	8%	63%	**77%**	**100.00%**
Effingham	26%	17%	0%	0%	**43%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	57%	**57%**	**100.00%**
Elbert	46%	29%	0%	0%	**75%**	0%	0%	0%	0%	2%	0%	3%	0%	0%	14%	0%	6%	**25%**	**100.00%**
Emanuel	28%	0%	7%	0%	**35%**	19%	0%	0%	0%	0%	0%	0%	22%	0%	5%	0%	19%	**65%**	**100.10%**
Evans	28%	0%	0%	0%	**28%**	3%	0%	3%	0%	6%	0%	0%	17%	0%	0%	5%	38%	**72%**	**100.00%**
Fannin	0%	0%	49%	0%	**49%**	0%	0%	0%	0%	0%	0%	6%	0%	0%	45%	0%	0%	**51%**	**100.00%**
Fayette	21%	0%	0%	0%	**21%**	2%	2%	0%	0%	0%	0%	2%	0%	0%	0%	1%	72%	**79%**	**100.00%**
Floyd	54%	2%	0%	0%	**56%**	22%	0%	0%	0%	0%	0%	3%	18%	1%	0%	0%	0%	**44%**	**100.00%**
Forsyth	19%	0%	1%	0%	**20%**	20%	0%	0%	0%	0%	0%	0%	1%	0%	31%	0%	48%	**100%**	**120.00%**

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Franklin	18%	1%	1%	1%	**21%**	0%	1%	0%	0%	18%	0%	1%	13%	0%	1%	0%	45%	**79%**	**100.00%**
Fulton	58%	2%	5%	1%	**66%**	1%	1%	5%	1%	3%	2%	1%	1%	0%	0%	0%	19%	**34%**	**100.00%**
Gainesville City	27%	0%	0%	1%	**28%**	10%	31%	0%	0%	0%	0%	13%	19%	0%	0%	0%	0%	**72%**	**100.00%**
Gilmer	25%	1%	0%	1%	**27%**	2%	0%	0%	0%	10%	0%	5%	20%	15%	14%	2%	5%	**73%**	**100.00%**
Glascock	52%	0%	0%	0%	**52%**	0%	0%	0%	0%	0%	0%	0%	9%	0%	39%	0%	0%	**48%**	**100.00%**
Glynn	24%	2%	1%	10%	**37%**	24%	3%	4%	0%	1%	1%	6%	17%	0%	0%	1%	6%	**63%**	**100.00%**
Gordon	8%	16%	0%	0%	**24%**	0%	12%	0%	0%	0%	0%	1%	43%	0%	5%	0%	15%	**76%**	**100.00%**
Grady	15%	3%	1%	1%	**20%**	15%	10%	0%	1%	1%	10%	0%	11%	5%	5%	0%	22%	**80%**	**100.00%**
Greene	62%	0%	6%	3%	**71%**	19%	0%	0%	0%	0%	0%	1%	4%	0%	0%	0%	6%	**29%**	**100.00%**
Griffin-Spalding	10%	5%	1%	4%	**20%**	1%	20%	1%	20%	1%	5%	4%	10%	1%	1%	1%	15%	**80%**	**100.00%**
Gwinnett	45%	4%	1%	1%	**51%**	6%	5%	2%	2%	3%	2%	10%	8%	3%	3%	0%	5%	**49%**	**100.00%**
Habersham	30%	5%	3%	2%	**40%**	8%	5%	1%	1%	5%	0%	10%	10%	10%	10%	0%	0%	**60%**	**100.00%**
Hall	93%	0%	0%	0%	**93%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	7%	**7%**	**100.00%**
Haralson	43%	0%	1%	0%	**44%**	0%	0%	0%	0%	0%	1%	1%	0%	1%	0%	0%	53%	**56%**	**100.00%**
Harris	40%	0%	10%	0%	**50%**	0%	0%	0%	0%	10%	0%	15%	10%	0%	15%	0%	0%	**50%**	**100.00%**
Hart	0%	23%	0%	0%	**23%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	77%	**77%**	**100.00%**
Heard	8%	13%	0%	20%	**40%**	0%	4%	0%	0%	0%	0%	0%	57%	0%	0%	0%	18%	**80%**	**120.20%**
Henry	35%	0%	1%	0%	**36%**	0%	0%	0%	0%	0%	0%	45%	1%	0%	13%	0%	5%	**64%**	**100.00%**
Houston	30%	7%	0%	2%	**38%**	0%	4%	0%	0%	5%	0%	15%	1%	0%	0%	0%	37%	**62%**	**100.00%**
Irwin	22%	1%	4%	0%	**28%**	0%	0%	5%	0%	3%	4%	1%	1%	0%	0%	0%	59%	**72%**	**100.00%**
Jackson	12%	3%	2%	3%	**20%**	0%	0%	0%	0%	1%	0%	0%	14%	13%	16%	0%	37%	**80%**	**100.00%**
Jasper	12%	17%	2%	2%	**33%**	11%	7%	8%	0%	2%	0%	7%	21%	5%	6%	0%	0%	**67%**	**100.00%**
Jeff Davis	29%	0%	0%	0%	**29%**	0%	0%	0%	0%	0%	1%	5%	2%	29%	6%	0%	28%	**71%**	**100.00%**
Jefferson City	5%	30%	5%	1%	**41%**	0%	2%	0%	8%	0%	0%	0%	15%	7%	0%	10%	17%	**59%**	**100.00%**
Jefferson	23%	1%	1%	0%	**25%**	20%	5%	0%	0%	2%	0%	3%	5%	10%	1%	0%	29%	**75%**	**100.00%**
Jenkins	24%	0%	0%	0%	**24%**	0%	0%	0%	0%	0%	0%	0%	0%	76%	0%	0%	0%	**76%**	**100.00%**

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Johnson	3%	26%	8%	5%	**42%**	0%	0%	0%	0%	0%	0%	0%	0%	23%	0%	0%	35%	**58%**	**100.00%**
Jones	5%	5%	5%	5%	**20%**	5%	5%	5%	5%	20%	20%	3%	10%	2%	1%	1%	3%	**80%**	**100.00%**
Lanier	2%	20%	4%	1%	**27%**	0%	0%	0%	0%	0%	0%	0%	0%	3%	0%	1%	69%	**73%**	**100.00%**
Laurens	30%	12%	58%	0%	**100%**	14%	0%	0%	0%	2%	0%	3%	27%	0%	10%	3%	40%	**99%**	**199.00%**
Lee	10%	5%	0%	5%	**20%**	5%	16%	0%	3%	0%	0%	0%	56%	1%	0%	0%	0%	**80%**	**100.00%**
Liberty	14%	10%	0%	0%	**24%**	0%	0%	0%	0%	5%	30%	1%	8%	0%	32%	0%	0%	**76%**	**100.00%**
Lincoln	26%	0%	0%	0%	**26%**	0%	0%	0%	0%	2%	0%	0%	12%	21%	28%	0%	12%	**74%**	**100.00%**
Long	24%	0%	0%	1%	**25%**	0%	1%	0%	4%	1%	0%	0%	1%	39%	20%	0%	9%	**75%**	**100.00%**
Lowndes	35%	0%	0%	0%	**35%**	0%	0%	0%	0%	0%	0%	4%	1%	0%	0%	0%	60%	**65%**	**100.00%**
Lumpkin	31%	2%	0%	3%	**36%**	0%	0%	0%	0%	4%	2%	0%	42%	1%	14%	0%	1%	**64%**	**100.00%**
Macon County	34%	0%	0%	0%	**34%**	0%	0%	0%	0%	1%	0%	0%	21%	21%	2%	0%	19%	**64%**	**98.34%**
Madison	29%	0%	0%	0%	**29%**	0%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	48%	**53%**	**82.00%**
Marietta City	27%	0%	3%	10%	**40%**	1%	0%	0%	0%	4%	15%	0%	14%	4%	3%	0%	19%	**60%**	**100.00%**
Marion	21%	17%	0%	0%	**38%**	11%	0%	0%	0%	0%	9%	0%	0%	5%	0%	0%	37%	**62%**	**100.00%**
McDuffie	75%	0%	0%	0%	**75%**	3%	1%	0%	0%	0%	0%	0%	2%	0%	0%	2%	17%	**25%**	**100.00%**
McIntosh	23%	1%	0%	1%	**25%**	0%	0%	0%	0%	0%	0%	0%	8%	0%	14%	0%	53%	**75%**	**100.00%**
Meriwether	27%	4%	1%	1%	**33%**	6%	3%	0%	1%	4%	2%	0%	4%	8%	7%	3%	29%	**67%**	**100.00%**
Mitchell	15%	10%	5%	5%	**35%**	0%	0%	0%	0%	15%	10%	10%	10%	10%	0%	10%	0%	**65%**	**100.00%**
Montgomery	30%	0%	0%	5%	**35%**	20%	2%	0%	2%	6%	0%	0%	0%	0%	0%	0%	35%	**65%**	**100.00%**
Morgan	6%	12%	4%	0%	**22%**	6%	0%	0%	0%	0%	13%	2%	11%	9%	11%	2%	24%	**78%**	**100.00%**
Murray	5%	20%	3%	2%	**30%**	5%	30%	1%	1%	2%	3%	2%	20%	1%	2%	1%	1%	**69%**	**99.00%**
Muscogee	24%	0%	1%	0%	**25%**	18%	4%	0%	0%	1%	0%	3%	11%	0%	0%	0%	38%	**75%**	**100.01%**
Newton	22%	0%	0%	10%	**32%**	0%	0%	0%	0%	0%	3%	0%	0%	0%	60%	2%	3%	**68%**	**100.00%**
Oconee	20%	2%	4%	1%	**26%**	0%	0%	0%	0%	0%	0%	5%	48%	0%	0%	0%	20%	**74%**	**100.00%**
Oglethorpe	23%	0%	0%	0%	**23%**	19%	2%	0%	0%	0%	0%	16%	6%	0%	0%	3%	31%	**77%**	**100.00%**
Paulding	4%	24%	1%	1%	**30%**	4%	2%	0%	0%	1%	2%	1%	32%	0%	0%	0%	28%	**70%**	**100.00%**

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Peach	18%	1%	1%	1%	**21%**	10%	5%	0%	0%	1%	1%	1%	1%	5%	5%	0%	50%	**79%**	**100.00%**
Pelham City	74%	1%	0%	0%	**75%**	0%	0%	0%	0%	0%	0%	0%	3%	0%	0%	0%	22%	**25%**	**100.00%**
Pickens	61%	0%	0%	0%	**61%**	0%	0%	0%	2%	1%	0%	4%	0%	0%	30%	2%	0%	**39%**	**100.00%**
Pierce	63%	3%	0%	0%	**66%**	3%	0%	0%	0%	0%	0%	0%	7%	0%	0%	7%	17%	**34%**	**100.00%**
Pike	20%	0%	0%	0%	**20%**	43%	0%	0%	0%	0%	0%	0%	1%	0%	36%	0%	0%	**80%**	**100.00%**
Polk	14%	1%	2%	7%	**24%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	76%	**76%**	**100.00%**
Pulaski	20%	0%	0%	0%	**20%**	0%	0%	0%	0%	10%	20%	0%	20%	0%	0%	10%	20%	**80%**	**100.00%**
Putnam	30%	0%	0%	4%	**34%**	15%	5%	1%	1%	2%	0%	0%	10%	1%	2%	1%	28%	**66%**	**100.00%**
Quitman	29%	4%	1%	1%	**35%**	1%	1%	2%	2%	19%	2%	1%	5%	1%	1%	1%	29%	**65%**	**100.00%**
Rabun	54%	0%	0%	0%	**54%**	15%	0%	0%	0%	0%	2%	0%	14%	0%	0%	6%	9%	**46%**	**100.00%**
Randolph	25%	0%	5%	0%	**30%**	5%	0%	0%	0%	5%	5%	0%	15%	0%	5%	0%	35%	**70%**	**100.00%**
Richmond	17%	4%	0%	1%	**22%**	0%	0%	0%	0%	1%	0%	0%	12%	1%	7%	3%	55%	**78%**	**100.00%**
Rockdale	22%	22%	22%	22%	**88%**	22%	22%	22%	0%	0%	0%	0%	32%	0%	0%	0%	46%	**144%**	**232.00%**
Rome City	22%	0%	0%	0%	**22%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	78%	**78%**	**100.00%**
Savannah-Chatham	10%	10%	1%	1%	**22%**	5%	5%	5%	0%	10%	5%	5%	30%	5%	5%	3%	0%	**78%**	**100.00%**
Schley	3%	17%	6%	0%	**26%**	0%	0%	0%	0%	0%	0%	0%	1%	1%	70%	0%	1%	**74%**	**100.00%**
Screven	23%	0%	0%	2%	**25%**	0%	0%	0%	0%	0%	0%	5%	5%	15%	15%	0%	35%	**75%**	**100.00%**
Seminole	1%	30%	2%	0%	**33%**	1%	37%	0%	0%	1%	0%	0%	28%	0%	0%	0%	0%	**67%**	**100.00%**
Social Circle City	28%	0%	0%	3%	**31%**	0%	0%	0%	0%	1%	0%	0%	12%	0%	0%	8%	48%	**69%**	**100.00%**
Stephens	33%	2%	0%	0%	**35%**	19%	0%	0%	0%	5%	0%	1%	8%	0%	0%	0%	33%	**65%**	**100.00%**
Stewart	23%	0%	0%	7%	**30%**	1%	0%	0%	0%	3%	0%	0%	4%	4%	1%	0%	57%	**70%**	**100.00%**
Sumter[40]	15%	0%	2%	0%	**20%**	1%	2%	0%	0%	2%	2%	0%	15%	0%	0%	0%	58%	**80%**	**100.00%**
Talbot	20%	15%	5%	5%	**45%**	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	**60%**	**105.00%**

[40] Sumter added a category for class size reduction with 3%, bringing the total on activities to address learning loss to 20%.

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Taliaferro	20%	0%	0%	0%	**20%**	0%	0%	0%	0%	0%	1%	1%	4%	0%	0%	17%	57%	**80%**	**100.00%**
Tattnall	45%	0%	0%	0%	**45%**	0%	1%	0%	0%	11%	0%	0%	33%	0%	0%	0%	10%	**55%**	**100.07%**
Taylor	0%	20%	0%	0%	**20%**	0%	0%	0%	0%	0%	0%	0%	0%	40%	40%	0%	0%	**80%**	**100.00%**
Telfair	6%	31%	0%	0%	**37%**	0%	7%	0%	0%	2%	0%	3%	12%	4%	0%	0%	35%	**63%**	**100.00%**
Terrell	20%	10%	3%	2%	**35%**	6%	5%	0%	1%	6%	10%	5%	12%	3%	4%	1%	12%	**65%**	**100.00%**
Thomas	33%	1%	1%	0%	**35%**	1%	6%	0%	0%	1%	0%	0%	0%	0%	42%	0%	15%	**65%**	**100.00%**
Thomaston-Upson	17%	6%	3%	1%	**27%**	0%	0%	0%	0%	2%	0%	0%	8%	0%	0%	2%	61%	**73%**	**100.00%**
Thomasville City	29%	0%	0%	0%	**29%**	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	71%	**71%**	**100.00%**
Tift	8%	13%	1%	1%	**23%**	0%	0%	0%	0%	4%	6%	1%	4%	48%	14%	0%	0%	**77%**	**100.00%**
Toombs	20%	0%	4%	0%	**24%**	0%	2%	0%	0%	3%	0%	0%	9%	0%	6%	0%	57%	**76%**	**100.00%**
Towns	0%	22%	0%	0%	**22%**	0%	0%	0%	0%	0%	0%	10%	0%	0%	0%	0%	68%	**78%**	**100.00%**
Treutlen	28%	1%	1%	1%	**31%**	26%	5%	0%	0%	1%	0%	0%	8%	0%	0%	0%	29%	**69%**	**100.00%**
Trion City	2%	22%	0%	2%	**27%**	12%	20%	0%	0%	0%	0%	0%	25%	0%	0%	0%	17%	**74%**	**100.00%**
Troup	11%	5%	3%	3%	**22%**	0%	0%	3%	0%	1%	0%	2%	24%	5%	2%	0%	35%	**72%**	**94.68%**
Turner	11%	18%	5%	0%	**34%**	0%	0%	0%	0%	0%	0%	2%	0%	49%	10%	0%	5%	**66%**	**100.00%**
Twiggs	10%	7%	2%	1%	**20%**	0%	5%	1%	0%	2%	0%	5%	15%	2%	28%	0%	22%	**80%**	**100.00%**
Union	2%	52%	0%	0%	**54%**	6%	0%	0%	0%	3%	0%	12%	23%	0%	0%	0%	1%	**46%**	**100.00%**
Valdosta City	25%	1%	1%	2%	**29%**	10%	5%	4%	2%	3%	2%	1%	10%	2%	10%	2%	20%	**71%**	**100.00%**
Vidalia City	29%	11%	8%	0%	**48%**	6%	0%	0%	0%	0%	0%	0%	10%	36%	0%	0%	0%	**52%**	**100.00%**
Walker	27%	0%	0%	0%	**27%**	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	72%	**73%**	**100.00%**
Walton	22%	0%	0%	7%	**29%**	15%	3%	0%	1%	2%	0%	0%	3%	0%	0%	0%	47%	**71%**	**100.00%**
Ware	62%	0%	0%	3%	**65%**	5%	0%	0%	0%	0%	0%	2%	20%	6%	0%	0%	2%	**35%**	**100.00%**
Warren	30%	5%	0%	0%	**35%**	10%	0%	0%	0%	1%	0%	5%	3%	0%	5%	0%	41%	**65%**	**100.00%**
Washington	20%	1%	1%	1%	**23%**	1%	1%	0%	1%	2%	1%	2%	3%	30%	1%	1%	34%	**77%**	**100.00%**
Wayne	16%	2%	0%	4%	**22%**	10%	0%	0%	0%	0%	0%	4%	1%	6%	24%	0%	34%	**78%**	**99.91%**

System	Activities to Address Learning Loss					Activities to Address Other Needs													Total
	Summer Learning & Afterschool	Assessments	Family Engagement	Attendance & Engagement in Distance Education	Subtotal	ESEA, AEFLEA, IDEA, CTAE[39]	At-Risk Populations	Preparedness & Response Efforts	Sanitation - Training	Sanitation - Supplies	Planning for Long-Term Closures	Mental Health	Technology	Facilities	Air Quality	Public Health Protocols	Other Operational/ Continuity of Services	Subtotal	
Webster	14%	4%	1%	1%	**20%**	1%	1%	1%	1%	3%	2%	1%	5%	6%	60%	1%	0%	**80%**	**100.00%**
Wheeler	34%	5%	0%	0%	**38%**	39%	0%	0%	0%	0%	0%	14%	7%	0%	0%	0%	1%	**62%**	**99.99%**
White	12%	24%	8%	0%	**44%**	0%	2%	1%	0%	0%	0%	8%	0%	0%	0%	0%	45%	**56%**	**100.00%**
Whitfield	20%	1%	0%	2%	**23%**	0%	0%	0%	0%	20%	0%	1%	0%	0%	56%	0%	0%	**77%**	**100.00%**
Wilcox	12%	6%	1%	1%	**20%**	34%	10%	0%	0%	2%	16%	0%	10%	0%	0%	0%	8%	**80%**	**100.00%**
Wilkes	34%	0%	0%	0%	**34%**	0%	0%	0%	0%	3%	0%	9%	9%	0%	0%	0%	45%	**66%**	**100.00%**
Wilkinson	38%	0%	0%	0%	**38%**	2%	1%	0%	4%	0%	5%	0%	0%	0%	0%	0%	50%	**62%**	**100.00%**
Worth	23%	0%	0%	0%	**23%**	0%	1%	2%	0%	5%	0%	4%	11%	8%	3%	0%	43%	**77%**	**100.00%**

Source: Local School System ARP Funding Plans