



September 2024

K-12 EDUCATION

School Districts Reported Spending Initial COVID Relief Funds on Meeting Students' Needs and Continuing School Operations

GAO Highlights

Highlights of [GAO-24-106913](#), a report to the Ranking Member, Committee on Health, Education, Labor and Pensions, U.S. Senate

Why GAO Did This Study

The COVID-19 pandemic caused widespread closures and disruption for K-12 schools nationwide. To help address issues related to COVID-19, Congress appropriated nearly \$190 billion in ESSER funds, the vast majority of which went to school districts. School districts could generally use ESSER funds for a broad range of purposes designed to prevent, prepare for, or respond to the pandemic (e.g., addressing learning loss or facilitating a safe return to in-person instruction).

GAO was asked to review how school districts used their ESSER funds. This report addresses (1) how the nation's school districts spent ESSER funds, (2) factors selected districts considered when prioritizing spending, and (3) how selected districts gauge the effects of their spending and how they are planning for the end of ESSER funding.

GAO analyzed Education's ESSER spending data for school years 2020–21 and 2021–22 (most recent data available) nationally and by district characteristics. GAO also conducted site visits to 17 school districts across California, Florida, Michigan, New York, Pennsylvania, and Texas to provide illustrative examples of state and district decision-making regarding ESSER spending. These six states collectively received more than 40 percent of all ESSER funds. GAO selected school districts for variety in urbanicity, enrollment, total ESSER funds received, and student demographics. GAO also reviewed relevant reports from and conducted interviews with Education and national organizations actively monitoring ESSER spending.

View [GAO-24-106913](#). For more information, contact Jacqueline M. Nowicki at (202) 512-7215 or nowickij@gao.gov.

September 2024

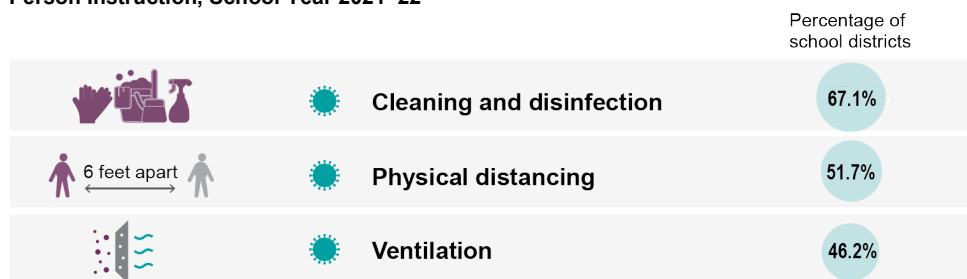
K-12 EDUCATION

School Districts Reported Spending Initial COVID Relief Funds on Meeting Students' Needs and Continuing School Operations

What GAO Found

School districts nationally reported spending a combined total of nearly \$60 billion in Elementary and Secondary School Emergency Relief (ESSER) funds through school year 2021–22, according to GAO's analysis of the Department of Education's (Education) data. About 80 percent of ESSER spending through school year 2021–22 went to addressing students' academic, social, and emotional needs and continuing school operations. For example, most of the districts GAO visited added instructional time and many purchased new curricula. The remaining 20 percent went to addressing physical and mental health concerns, including purchasing cleaning supplies, improving ventilation, and hiring school psychologists.

School Districts' Reported Use of K-12 COVID Relief Funds for Activities to Maintain Safe, In-Person Instruction, School Year 2021–22



Source: GAO analysis of Department of Education data; Adobe Stock (icons). | GAO-24-106913

Note: Percentages do not add to 100 percent because school districts could use funds for multiple activities.

Multiple national, state, and district level factors influenced ESSER spending decisions in the 17 school districts across six states GAO visited. For example, the amount of ESSER funds received was a key factor in prioritizing spending for these districts. For some, that meant being able to take care of basic needs while avoiding funding deficits. For others, it meant moving beyond basic needs to making capital improvements or implementing new activities. State officials described their processes for screening and approving districts' proposed uses of ESSER funds. They said they approved proposed activities that demonstrated clear linkage to COVID-related issues. States sometimes differed on what activities they considered allowable under ESSER. Ten of the districts relied on a specific philosophy to guide and prioritize their ESSER spending. For example, one district developed broad pandemic-related goals such as addressing learning loss and ensuring a safe return to school.

Officials from 16 districts said they used various data to examine ESSER-funded activities. However, pinpointing the effectiveness of any one individual activity may be difficult because, for example, districts initiated multiple activities during the pandemic. Further, not enough time has passed to know if any initial positive effects will remain long-term. Most district officials also said they began making decisions about whether to sustain, scale, or sunset ESSER-funded activities well before the funding ended. Factors included program results and access to other sources of funding. State officials said they also encouraged school districts to avoid spending that could not be sustained after ESSER funds ended.

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Abbreviations

ARP	American Rescue Plan Act of 2021
ARRA	American Recovery and Reinvestment Act of 2009
CCD	Common Core of Data
Education	Department of Education
ESSER	Elementary and Secondary School Emergency Relief
FRPL	free or reduced-price lunch
HVAC	heating, ventilation, and air conditioning
PPE	personal protective equipment

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September 23, 2024

The Honorable Bill Cassidy, M.D.
Ranking Member
Committee on Health, Education, Labor and Pensions
United States Senate

Dear Dr. Cassidy,

The COVID-19 pandemic caused widespread closures and disruption for K-12 schools. Both staff and students struggled to adapt to changing safety requirements and remote learning environments.¹ Even as schools returned to in-person instruction, schools and students continued to contend with an array of physical and mental health challenges brought on or exacerbated by the pandemic. Academic, social, and health challenges persist as school districts across the nation continue to adapt to the post-pandemic landscape of K-12 education. For example, chronic absenteeism nearly doubled during the pandemic with 14 million students missing valuable instructional time in school year 2021–22, according to the Department of Education (Education).

To help states and school districts address issues related to COVID-19, Congress created the Elementary and Secondary School Emergency Relief (ESSER) Fund in March 2020.² Through three laws, Congress appropriated nearly \$190 billion in ESSER funds, the vast majority of

¹See our series of reports on pandemic learning loss: GAO, *Pandemic Learning: As Students Struggled to Learn, Teachers Reported Few Strategies as Particularly Helpful to Mitigate Learning Loss*, [GAO-22-104487](#) (Washington, D.C.: May 10, 2022); *Pandemic Learning: Teachers Reported Many Obstacles for High-Poverty Students and English Learners As Well As Some Mitigating Strategies*, [GAO-22-105815](#) (Washington, D.C.: May 31, 2022); and *Pandemic Learning: Less Academic Progress Overall, Student and Teacher Strain, and Implications for the Future*, [GAO-22-105816](#) (Washington, D.C.: June 8, 2022).

²CARES Act, Pub. L. No. 116-136, § 18003, 134 Stat. 281, 565-67 (2020).

which have gone to local school districts.³ States and school districts had to obligate the last round of ESSER funds by September 30, 2024.⁴

You asked us to review how school districts used their ESSER funds. This report addresses (1) how the nation’s school districts spent ESSER funds, (2) the factors selected school districts considered when prioritizing ESSER spending, and (3) how selected school districts gauge the effects of their ESSER spending and how they are planning for when ESSER funding ends.

To examine how school districts spent their ESSER funds, we analyzed Education’s data from its ESSER Annual Performance Reports (ESSER data) for school years 2020–21 and 2021–22.⁵ These data were the most recent available at the time of our analysis and the only national dataset on ESSER reported spending.⁶

We analyzed ESSER data using the four high-level reporting categories that Education developed to track school district ESSER spending:

1. Addressing Physical Health and Safety (e.g., cleaning supplies);
2. Meeting Students’ Academic, Social, Emotional, and Other Needs (e.g., tutoring)⁷;

³In addition to the CARES Act, funds were appropriated under the Consolidated Appropriations Act, 2021 and the American Rescue Plan Act of 2021. Pub. L. No. 116-260, div. M, tit. III, § 313, 134 Stat. 1182, 1929-32 and Pub. L. No. 117-2, § 2001, 135 Stat. 4, 19-23.

⁴This is the obligation deadline for Elementary and Secondary School Emergency Relief (ESSER) funds appropriated under the American Rescue Plan Act of 2021. The obligation deadlines for ESSER funds appropriated under the CARES Act and Consolidated Appropriations Act, 2021 were September 30, 2022 and September 30, 2023, respectively.

⁵The Department of Education (Education) collected ESSER data by state fiscal year. According to Education, 47 states reported ESSER data based on state fiscal years ending on June 30th. Because nearly all states reported data ending on June 30th, which corresponded to the end of the school year, we report ESSER data by school year, rather than fiscal year. Education collected some data on ESSER spending in school year 2019–20 during the first few months of the pandemic. We excluded those data from our analysis because, according to Education, they differed significantly from subsequent years.

⁶Throughout this report, “ESSER spending” refers to expenditures (i.e., outlays), unless otherwise noted.

⁷This category excluded mental health supports.

-
3. Mental Health Supports for Students and Staff (e.g., hiring school psychologists); and
 4. Operational Continuity and Other Allowed Uses (e.g., paying staff during school closures).

We also analyzed ESSER data using Education’s nine subcategories (e.g., salaries, benefits, supplies)—used to further categorize school district ESSER spending—and other relevant variables, such as whether school districts used any ESSER funds to maintain safe, in-person instruction.

We matched Education’s ESSER data to its Common Core of Data (CCD) to analyze spending by school district characteristics.⁸ We successfully matched more than 99 percent of districts.⁹ We determined Education’s ESSER data and CCD data were sufficiently reliable for analyzing ESSER reported spending by reviewing relevant documentation; interviewing knowledgeable Education officials; and testing the data for outliers, missing data, and other errors.

To gather information for all three objectives, we conducted site visits with six states to provide illustrative examples of ESSER spending. We selected California, Florida, Michigan, New York, Pennsylvania, and Texas for site visits because, collectively, these states received more than 40 percent of all ESSER funds. We asked state officials about what guidance they provided to districts about using ESSER funds, their oversight of districts’ ESSER spending, the uses of funds they considered allowable, and how districts across their states used funds.

Within those six states, we interviewed officials from 17 school districts, selected for variety in urbanicity, enrollment, total ESSER funds received, and student demographics. Collectively, these districts received approximately \$17.5 billion in ESSER funds. We asked district officials about how they used ESSER funds, why they prioritized funds for those

⁸The Common Core of Data is Education’s comprehensive, national database of all K-12 public schools and school districts. Education updates the database annually. See app. I for the school district characteristics included in our analyses.

⁹To match school districts, we first used the National Center for Education Statistics identifier that was present in both datasets. We then used two other identifiers (the Unique Entity ID and the DUNS number) to match additional districts. We manually matched the remaining districts using publicly available information. An independent analyst verified the matches. There were 13 school districts that we could not match across datasets; we excluded these school districts from our analysis of ESSER spending by school district characteristics.

purposes, how they were examining the outcomes of ESSER spending, and their plans for after ESSER funds ended. We met with officials from 12 districts virtually and five districts in-person. We toured 14 sites during in-person visits, typically schools, to observe how districts had used ESSER funds.

To complement our data analysis and site visits, we reviewed relevant reports from and conducted interviews with Education as well as national organizations that have been active in monitoring ESSER spending.

We conducted this performance audit from June 2023 to September 2024 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.

Background

Congress created ESSER in March 2020 to help states and school districts address the challenges brought on by the COVID-19 pandemic. Through three COVID-19 relief laws, Congress appropriated nearly \$190 billion in ESSER funds (see table 1). States are the primary ESSER recipients. These COVID relief laws required states to allocate at least 90 percent of their ESSER funds to school districts. States could reserve up to 10 percent for certain expenses, such as emergency needs.¹⁰

¹⁰This report focuses on ESSER funds provided to school districts rather than the state reserves.

Table 1: Overview of the Three Rounds of Elementary and Secondary School Emergency Relief (ESSER) Funding

Legislation	Enacted	Fund name	Total amount	Mandatory amount to districts	Obligation deadline
CARES Act^a	March 2020	ESSER I	\$13.2 billion	At least \$11.9 billion	9/30/2022
Consolidated Appropriations Act, 2021^b	December 2020	ESSER II	\$54.3 billion	At least \$48.9 billion	9/30/2023
American Rescue Plan Act of 2021^c	March 2021	ARP ESSER	\$121.9 billion ^d	At least \$109.7 billion	9/30/2024

Source: GAO review of COVID-19 relief laws and agency guidance. | GAO-24-106913

^aPub. L. No. 116-136, § 18003, 134 Stat. 281, 565-67 (2020).

^bPub. L. No. 116-260, div. M, tit. III, § 313, 134 Stat. 1182, 1929-32.

^cPub. L. No. 117-2, § 2001, 135 Stat. 4, 19-23.

^dIn addition to this \$121.9 billion, the American Rescue Plan Act of 2021 included \$800 million in ESSER funds for the Department of Education to identify and assist homeless children and youth.

Each round of ESSER funding included an obligation deadline, with a final deadline of September 30, 2024, for funding under the American Rescue Plan Act of 2021 (ARP ESSER).¹¹ The funds also have a spending (i.e., liquidation) deadline, which is generally 120 days after the obligation deadline. States could request extensions to the liquidation deadline from Education on behalf of school districts in the state. According to Education, the department approved every request it received from states for extensions for ESSER I and ESSER II. Education also provided a template for states and school districts to request ARP ESSER extensions.

The relevant COVID relief laws allocated ESSER funds to states based on their proportion of funds received under Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended, for fiscal year 2019 (for ESSER I) or 2020 (for ESSER II and ARP ESSER).¹² The amount of funds states were to provide to school districts (including charter schools that operate as school districts) were calculated the same way.

¹¹This includes the Tydings Amendment period, which refers to a provision of the General Education Provisions Act that allows educational agencies or institutions an additional 12 months to obligate any funds that were not obligated at the end of the first 12 months. See 20 U.S.C. § 1225(b).

¹²Title I, Part A funds are allocated based primarily on U.S. Census Bureau poverty estimates. Based on the allocation criteria, some school districts did not receive any ESSER funds through the mandatory subgrants to school districts.

Allowable Uses of Elementary and Secondary School Emergency Relief (ESSER) Funds

According to Education's guidance, school districts could use ESSER funds to support a wide variety of activities, including:

- Coordinating efforts to prevent, prepare for, and respond to COVID-19.
- Planning, coordinating, and implementing activities during long-term closures, such as providing meals to eligible students.
- Implementing protocols to maintain health and safety when reopening schools.
- Addressing the unique needs of students with disabilities, English learners, low-income students, racial and ethnic minorities, students experiencing homelessness, or students in foster care.
- Purchasing educational technology.
- Planning and implementing summer learning and enrichment activities and afterschool programs.
- Addressing the academic impact of lost instructional time.
- Providing mental health services.
- Repairing and improving facilities to reduce virus transmission and exposure to environmental health hazards.

Source: Department of Education (Education) guidance. | GAO-24-106913

School districts could generally use ESSER funds for a broad range of purposes designed to prevent, prepare for, and respond to the pandemic (see sidebar). While all ESSER funds could be used to respond to pandemic-related challenges, ARP ESSER included several new provisions to address pandemic learning loss and the return to in-person learning. For example:

- **Addressing Learning Loss.** School districts were required to reserve at least 20 percent of their ARP ESSER funds to address learning loss by implementing evidence-based interventions, such as summer learning, extended day, comprehensive afterschool programs, or extended school year programs. School districts also had to ensure that such interventions responded to students' academic, social, and emotional needs and addressed the disproportionate impact of COVID-19 on certain student subgroups.
- **Safe Return to In-Person Instruction and Continuity of Services.** School districts that received ARP ESSER funds were required to develop—and make publicly available on their websites—a plan for the safe return to in-person instruction and continuity of services within 30 days after receiving their ARP ESSER allocation.

Education oversees state educational agencies' implementation of ESSER; state educational agencies monitor and oversee school district ESSER spending. To help states and school districts implement ESSER, Education provided guidance on the use of ESSER funds, including a series of FAQ documents. In its guidance, Education encouraged school districts to use funds to safely reopen schools, maximize in-person instructional time for all students, and address the impacts of lost instructional time resulting from the COVID-19 pandemic. Education also encouraged districts to consider using funds to address inequities, including by focusing supports and services on students disproportionately affected by the pandemic.

Education also provided guidance on reporting on ESSER spending, including webinars and user guides. Data on ESSER spending are publicly available on Education's website.¹³

¹³See <https://covid-relief-data.ed.gov/>.

School Districts Initially Spent ESSER Funds Primarily to Meet Students' Academic, Social, and Emotional Needs and Continue School Operations

School districts reported spending about \$57.3 billion in ESSER funds through school year 2021–22, primarily to address students' academic, social, and emotional needs and continue school operations, according to our analysis of Education's ESSER data.¹⁴ This total was just under the combined amount of the ESSER I and ESSER II subgrants to districts.¹⁵ About 80 percent went to addressing students' academic, social, and emotional needs and continuing school operations, while approximately 20 percent went to addressing physical health and safety and mental health supports for students and staff (see fig. 1).¹⁶

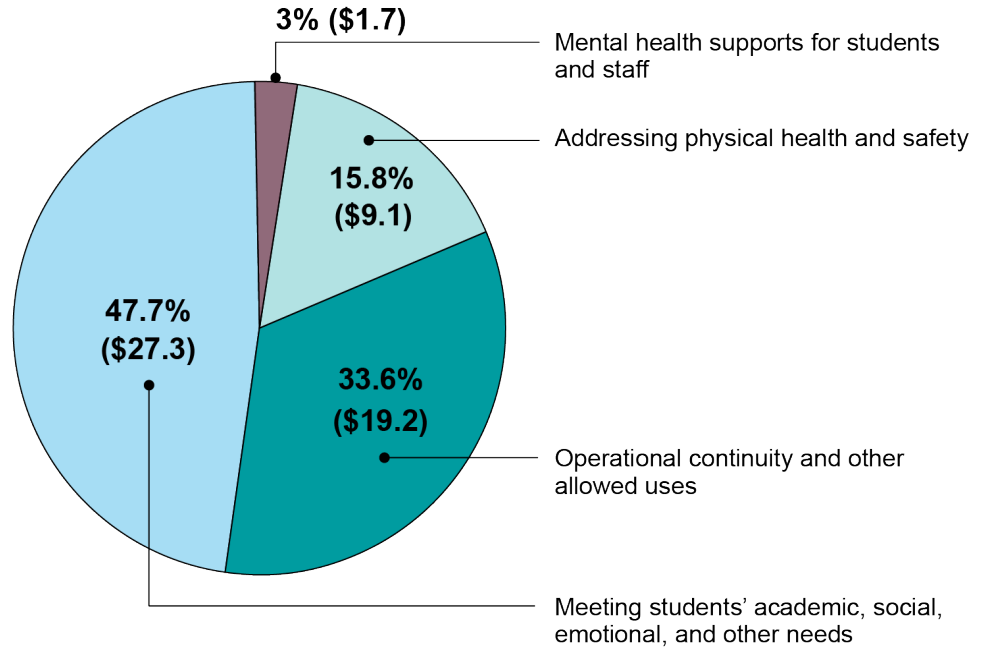
¹⁴Our analysis reflects school district decisions about how to categorize their ESSER spending. Education provided examples of ESSER-funded activities to include under each category. To calculate total spending, we separately analyzed Education data for school years 2020–21 and 2021–22 and combined the results. This allowed us to analyze ESSER spending by categories and subcategories. Another way to calculate total spending is to only use data from Education's dataset for school year 2021–22, since it includes cumulative spending. However, those data cannot be broken out into categories and subcategories, which was the goal of our analysis. Calculating total spending by the latter method results in a total of \$58.3 billion in ESSER spending through school year 2021–22, according to Education officials.

¹⁵The \$57.3 billion in ESSER spending through school year 2021–22 includes ESSER I, ESSER II, and ARP ESSER funds. Districts received no less than \$60.8 billion in mandatory subgrants, collectively, from ESSER I and ESSER II.

¹⁶For state-level ESSER spending data, see app. II.

Figure 1: School District Reported Spending of Elementary and Secondary School Emergency Relief Funds through School Year 2021–22

Dollars in billions

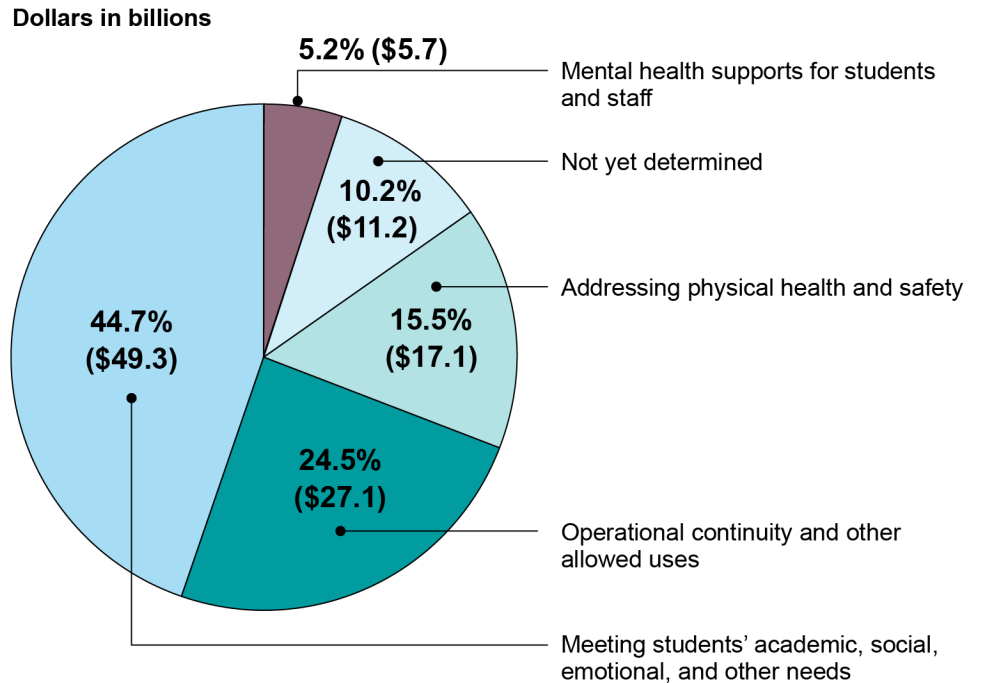


Source: GAO analysis of Department of Education data. | GAO-24-106913

Note: Percentages in this figure do not add to 100 percent due to rounding.

As of school year 2021–22, school districts reported having a plan for using about 90 percent of remaining ESSER funds—about \$100 billion—according to our analysis of Education’s data (see fig. 2).

Figure 2: School District Planned Usage of Unspent Elementary and Secondary School Emergency Relief Funds as of School Year 2021–22



Source: GAO analysis of Department of Education data. | GAO-24-106913

Note: Percentages in this figure do not add to 100 percent due to rounding.

Meeting students' academic, social, emotional, and other needs.

According to Education's guidance, activities that fell into this category included afterschool programming, summer learning, tutoring, academic assessments, and purchasing instructional materials.

School districts we interviewed described using ESSER funds for each of these activities and more. For example, officials from 15 of the 17 school districts we spoke with said they used ESSER funds to add instructional time through afterschool programming, summer school programming, or extending the school year; 10 said they purchased new curricula for the district; and 11 said they used ESSER funds for teacher training or professional development. Five districts described ESSER-funded activities where they elevated the highest-performing teachers in the district into new roles where they worked with the highest-need students or trained other teachers on effective instructional practices.

This spending category also included technology purchases such as hardware and software, as well as devices to help students connect to the internet. In the first full year of the pandemic, more than one-third of school districts nationally reported using ESSER funds to purchase mobile hotspots with data plans. In addition, officials from 14 of the 17 school districts we spoke with said they used ESSER funds to purchase devices, like laptops, for students; 10 of these 14 districts said ESSER funds helped provide every student with a device to use for schoolwork. Some districts told us they initiated activities to provide every student with a device before the pandemic, and ESSER funds helped them accelerate such efforts.

Elementary and Secondary School Emergency Relief (ESSER) Spending by School District Characteristics

We analyzed Education’s data on ESSER spending through school year 2021–22 by school district characteristics:

- Urbanicity (urban, suburban, rural)
- Enrollment (small, medium, large)
- Free or reduced-price lunch eligibility (low, mid, and high)
- Student racial demographics (majority White, majority Nonwhite).

Overall, school districts spent their ESSER funds in similar ways across a range of district characteristics with a few minor differences. For example, urban districts used 45 percent of their ESSER funds on meeting students’ academic, social, and emotional needs. Rural and suburban districts used 47 percent and 51 percent, respectively. In addition, a higher percentage of initial ESSER funds went toward operational continuity in large districts (40 percent) compared to districts with small (34 percent) and medium (30 percent) enrollments.

Source: GAO analysis of Department of Education (Education) data. | GAO-24-106913

Operational continuity and other allowed uses. According to Education’s guidance, activities that fell into this category included those not captured by the other three categories, but that were necessary to maintain the operation of and continuity of services in school districts, including continuing to employ staff.

Officials from 16 of the 17 school districts we interviewed said they used a portion of their ESSER funds to pay staff salaries during the pandemic. For example, one district used ESSER funds to pay bus drivers when schools were closed early in the pandemic. District officials said this allowed them to retain the bus drivers and bridge the gap until schools reopened to in-person instruction. Had the district not used ESSER funds in this way, officials said that the drivers may have changed jobs, which would have negatively affected the operational continuity of the district’s busing services.

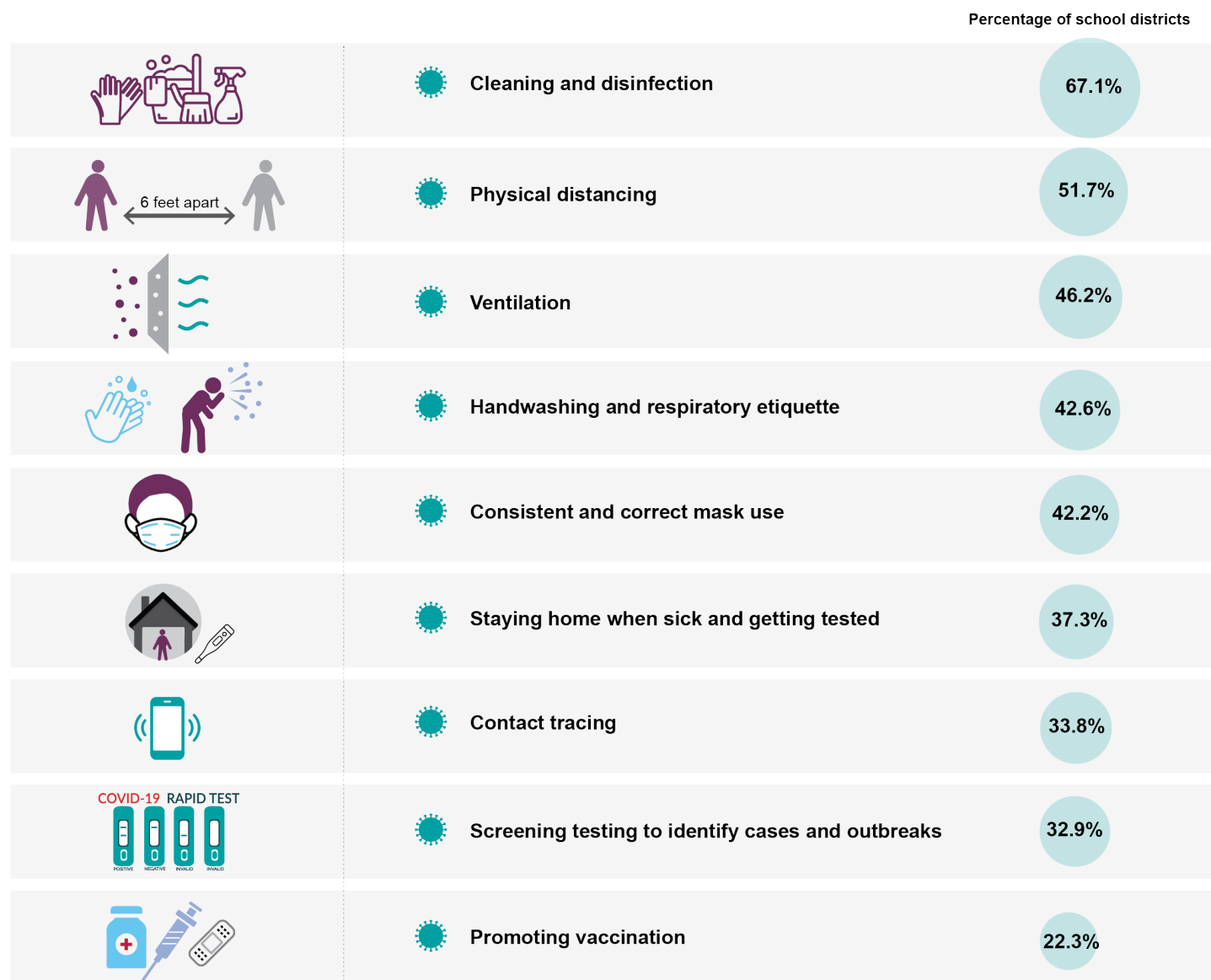
This category also included activities authorized by several other statutes, such as the Elementary and Secondary Education Act of 1965, as amended, and the Individuals with Disabilities Education Act.¹⁷

Addressing physical health and safety. According to Education’s guidance, activities that fell into this category included facilities upgrades and maintenance, improving ventilation, cleaning and sanitizing supplies, activities to promote social distancing, COVID-19 testing and contact tracing, and purchasing personal protective equipment (PPE) such as masks. Nationally, 80 percent of school districts reported spending some

¹⁷The statutes authorizing ESSER included provisions allowing school districts to use ESSER funds for any activity authorized by a list of several other education-related statutes.

ESSER funds on at least one activity to maintain safe, in-person instruction in school year 2021–22 (see fig. 3).

Figure 3: School Districts’ Reported Spending of Elementary and Secondary School Emergency Relief Funds for Activities to Maintain Safe, In-Person Instruction in School Year 2021–22



Source: GAO analysis of Department of Education data; Adobe Stock (icons). | GAO-24-106913

Officials from 13 of the 17 school districts told us they used ESSER funds to upgrade heating, ventilation, and air conditioning (HVAC) systems or other efforts to improve air quality (see fig. 4). Two districts we visited were in the process of building new schools from the ground up, using an estimated \$260 million in ESSER funds, collectively, to build four schools, according to district officials. District officials said that three of these new schools would replace schools that were more than 100 years old and in dire need of repair.

Figure 4: Rooftop Heating, Ventilation, and Air Conditioning Units Purchased with Elementary and Secondary School Emergency Relief Funds



Source: GAO. | GAO-24-106913

Efforts to Reengage Students with Poor Attendance or Participation

Education collected data on school district efforts to reengage students with poor attendance or participation, regardless of whether the district used Elementary and Secondary School Emergency Relief funds to support the effort. For school year 2021–22, Education’s data showed that 80 percent of districts had engaged in at least one effort for this purpose. Specifically:

- 71 percent outreached directly to families.
- 67 percent introduced new curricular strategies for student engagement.
- 58 percent offered credit recovery and acceleration.
- 54 percent offered home internet service or devices.
- 50 percent engaged with the district’s homeless liaison.
- 36 percent partnered with community organizations.

Source: GAO analysis of Department of Education (Education) data. | GAO-24-106913

Mental health supports for students and staff. According to Education’s guidance, activities that fell into this category included staffing or activities to assess and support mental health for students, educators, and families.

School districts we interviewed described a range of ESSER-funded activities to support mental health. For example, officials from 12 of the 17 school districts we spoke with said they hired social workers or school psychologists or purchased telehealth therapy services. One district we visited used ESSER funds to establish “Reset Centers” in the district’s middle and high schools to help students manage their behavior (see fig. 5). Students with minor disciplinary infractions typically spend one period at the Reset Center before returning to the classroom, according to district officials.

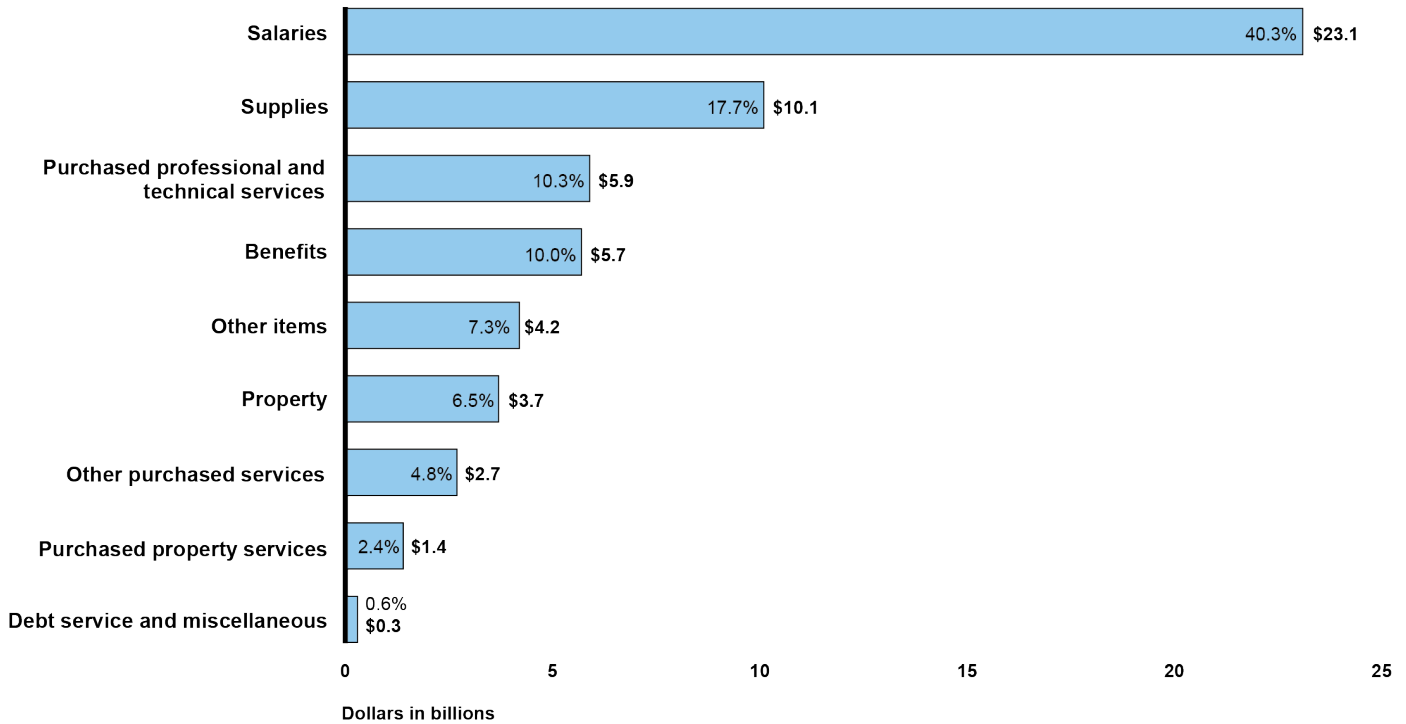
Figure 5: “Reset Center” to Help Students Manage Behavior, Staffed and Furnished Using Elementary and Secondary School Emergency Relief Funds



Source: GAO. | GAO-24-106913

Subcategories of ESSER spending. Among the nine subcategories of spending that Education collected data on, the highest percentage of ESSER funds went to salaries (about 40 percent, or \$23.1 billion) through school year 2021–22 (see fig. 6). This subcategory included salaries for staff that were already employed by the district when the pandemic began and new hires during the pandemic.

Figure 6: School District Reported Spending of Elementary and Secondary School Emergency Relief Funds by Subcategory through School Year 2021–22



Source: GAO analysis of Department of Education data. | GAO-24-106913

For example, officials from 15 of the 17 school districts we interviewed said they hired new staff using ESSER funds. These new staff included teachers, nurses, counselors, math and reading specialists, and custodians. Conversely, officials from two districts we interviewed said they were wary of adding permanent staff using ESSER funds because they were not sure they could sustain those positions after ESSER funding ended. Instead, these two districts relied on contractors or temporary workers to fill positions in the district during the pandemic.

Selected School Districts Balanced National, State, and District Considerations When Prioritizing ESSER Spending

Multiple considerations at the national, state, and district levels influenced selected school districts' decisions on how to prioritize ESSER spending. National and state issues included the amount and timing of ESSER funds districts received, spending deadlines, the availability of service providers, and state requirements. District-level issues such as community input, districts' spending philosophy, and districts' specific financial needs and goals also influenced spending priorities.

ESSER funding amount. For the 17 districts we visited, the amount of ESSER funds received varied considerably and was an important factor in determining how they prioritized their spending. Although larger districts did not necessarily receive more ESSER funds per pupil than smaller districts, the total amount of funding large districts received allowed them to afford higher-cost items that smaller districts might be less likely to afford. For example, one large, urban district that received over \$1 billion in ESSER funds spent nearly \$2 million in ESSER-funded HVAC system upgrades for a single school according to district officials. Officials from a small, rural district that received less than \$2 million in ESSER funds in total told us the school district also made HVAC upgrades to one of its schools. However, the district limited the upgrades to a wing of the school, enabling the district to save ESSER funds to address other issues like learning loss, mental health, and reengaging students.

As a small, rural, economically disadvantaged district, [we] had to go for "plain vanilla" initiatives while other districts that received a large amount of ESSER funds could "add chocolate sauce and other toppings."

—Official from a small, rural school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

Regardless of the amount of ESSER funds selected districts received, officials in most of the 17 districts said their ESSER funds allowed them to do things they would not have been able to do otherwise. For some districts that meant taking care of basic needs while preventing funding deficits. For others, it meant moving beyond basic needs to make capital improvements or implement new activities.

Spending requirements. ESSER spending requirements presented a challenge, according to some district officials, that influenced how they spent ESSER funds. For example, officials from three districts told us that their districts had to have available funds to pay for goods and services

upfront, while awaiting ESSER reimbursement.¹⁸ Additionally, officials from two districts said federal and state spending and procurement processes made it challenging for them to spend funds within the required time frames.

The [ESSER] deadlines and speed required to plan how to use the funds and then spend the funds were challenging. We had to make decisions quickly. At times we had 30 days to bring a proposed program to the board for approval.

—Official from a large, suburban school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

Officials from three districts told us they were challenged by the spending deadlines because of supply chain issues. One district had recently planned to use ARP ESSER funds to purchase an HVAC system but chose not to once it learned the wait-time for a new system was at least 18 months. Officials were concerned about the project meeting the obligation deadline. Officials from 15 of 17 districts told us about having difficulty procuring needed equipment and supplies.¹⁹ Officials from two of these districts said they would change their spending decisions because of it.

Some state officials we interviewed echoed districts' concerns about ESSER's time frames. Officials from New York, Pennsylvania, and Texas described the speed with which they needed to distribute such a large amount of funding as particularly challenging. Some state officials noted that because state legislatures sometimes had to appropriate ESSER funds before states could distribute the funds, districts were not able to spend ESSER funds as soon as states received them. State and district officials also described other state actions that also affected district spending. For example, state officials told us that Texas districts received their ESSER II funds about 3 months after receiving their ARP ESSER because of the time needed to implement a state policy affecting the allocation of ESSER II funds.

¹⁸According to Education officials, each state determined its subrecipient payment process. The ESSER program did not require that subrecipients be reimbursed.

¹⁹We have previously reported on the difficulty districts had purchasing high demand items such as HVAC air filters and laptops during the pandemic. See, *COVID-19: Sustained Federal Action Is Crucial as Pandemic Enters Its Second Year*, GAO-21-387 (Washington, D.C.: Mar. 31, 2021).

There was so much money coming into the state so fast—and [we] wanted to get it out quickly so school districts could start to use it to respond to the challenges they were seeing with COVID. At the same time, [we] had to make sure school districts were compliant in their ESSER spending, and that the state had adequate controls and oversight. That was a big challenge and the messaging to the districts was very tricky.

—State educational agency official

Source: GAO interviews with school district and state officials. | GAO-24-106913

Conversely, officials from seven districts told us they benefitted from ESSER being less restrictive than other federal grants as they responded to the pandemic. Although based on Title I, Part A allocations, ESSER funds could be used for a wider range of potential activities under several federal education statutes, including Title I, Part A. According to Education guidance, districts had considerable flexibility in determining how best to use ESSER funds. Officials from one district said the flexibility meant that the district could direct ESSER funds to emergencies and surprises that emerged throughout the pandemic. Officials from 12 of the 17 selected districts said they used ESSER funds to free up other funds. This way, general funds could be redirected for other needs, such as longer-term facilities updates.

State requirements. Officials in all six states described processes for reviewing and approving districts' proposed uses of ESSER funds. Officials from all six states said they required districts to submit applications describing how their planned use of ESSER funds aligned with the statute's allowable uses of the funds, and rejected proposals that did not meet that requirement.

States sometimes differed on what they considered allowable uses. For example, Florida, Michigan, Pennsylvania, and Texas officials told us that they denied school districts' proposed use of ESSER funds to renovate or upgrade athletic fields, stadiums, or tracks because school districts could not justify that these were necessary to plan for, prevent, or respond to the COVID-19 pandemic. Officials in California said they approved proposals when districts could clearly justify the spending with data on students' academic and behavioral outcomes. New York officials said that while they did not reject any ESSER applications overall, they did reject individual proposals within them, such as building a community center, because the linkage to preventing, preparing for, and responding to the pandemic was unclear.

Some state and district officials we spoke with said they worked together to ensure proposals met ESSER requirements and were successful. For

example, officials from one district said there was back and forth with the state to ensure the district was using ESSER funds for allowable purposes. Three districts reported having a proposal rejected by the state.

Other state actions also influenced districts' spending decisions. Legislatures in Florida and Michigan set broad goals for the use of ESSER funds, but districts decided exactly which activities to pursue within the goals, according to state officials. Legislatures in New York and Texas used ESSER I funds to replace state education funding to districts. New York and Texas district officials told us that they used their ESSER I funds to replace lost state funding and maintain basic operations. Officials from one Florida district said the state legislature required districts to spend some of their ESSER II funds on summer instruction. However, the district struggled with both teacher and student participation and had difficulty spending the funds. Officials added that they might have used those funds elsewhere, if not for the state legislature's requirements.

Availability of service providers. Along with supply chain issues, officials in 10 of the 17 districts said they struggled to find vendors, contractors, or staff to implement ESSER-funded activities. For example, officials from a rural district said it took a year to find a qualified applicant for a licensed professional counselor position. Officials from a small district told us that they believed they did not always receive what they needed, such as laptops, in a timely fashion because vendors gave preferential treatment to larger districts with bigger orders.

Officials from 10 districts told us they were inundated with solicitations from vendors offering their services. One district official told us that early in the pandemic it was not uncommon for him to return to his desk after a meeting and find 100 vendor emails. Officials from 10 of 17 districts told us they generally tried to rely on vendors with whom they had an established relationship for ESSER-funded activities. For example, officials from one district told us they were able to sort through solicitations based on their established contracts and relationships with vendors. Thus, it was not difficult to find reputable vendors to provide the goods or services the district wanted to purchase with ESSER funds.

Officials from states we visited said they played a minimal role in identifying vendors or contractors. However, state officials in New York and Texas said districts were able to access statewide contracts to procure goods such as PPE and HVAC items, and technology items such as laptops and remote learning technologies at discounted prices.

Community engagement. Officials in almost all of the 17 districts we visited described ways they engaged with stakeholders to inform decisions about ESSER spending.²⁰ For example, 10 districts held public town halls or distributed surveys to stakeholders. Officials from two districts said they used social media to engage and educate community stakeholders. One district had a feedback button on its website that the public could use to share its input on how the district should use its ARP ESSER funds. This process generated more than 600 pieces of feedback, which informed the district's priority areas for ARP ESSER. Officials from another district said their "roadshows" and other efforts to reengage families helped lead to a decrease in chronic absenteeism.

Community engagement could also prove challenging for some districts, as community members sometimes suggested activities that district officials believed were not feasible. Officials from one district said community members sometimes suggested activities that did not align with the district's strategy. Officials said it was challenging to communicate why the district was not going to implement the activities when other districts nearby were using ESSER funds for those purposes.

Districts' own spending strategy. More than half of the districts (10 of 17) relied on a specific spending philosophy to guide and prioritize their use of ESSER funds. For example, officials from one district told us the outcomes the district sought to achieve through ESSER spending were tied to the district's local accountability plan. Some districts developed specific goals during the pandemic and used ESSER funds to support them. For example, one district focused on broad pandemic-related goals including addressing learning loss and ensuring a safe return to school. Officials said having these goals allowed the district to prioritize spending and rule out proposals for spending ESSER funds that did not advance these priorities. Given the short-term nature of ESSER funding, some districts planned to use the funds to pilot new activities. For example, officials in one district said they used ESSER funds to pilot programs to determine their effectiveness and whether the district wanted to sustain the program after ESSER ended.

²⁰For ARP ESSER, Education required districts to engage in meaningful consultation with stakeholders, including students, families, and staff in developing spending plans.

Continuing operations were the initial priority at the early stages of the pandemic. Later, transitioning to a remote learning posture required funds and new plans that still aligned with the strategic plan. ... Later, the district prioritized facilities renovations, social and emotional learning (SEL), and student reengagement efforts.

—Official from a large, urban school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

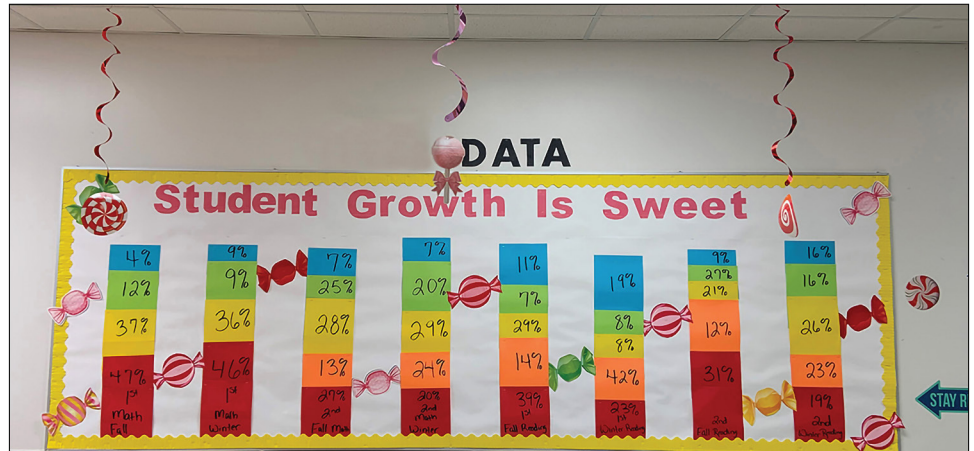
District financial conditions. Officials told us that the districts' financial conditions also influenced how they used ESSER funds. Officials in one district told us that they had run a deficit for many years prior to the pandemic. They said ESSER funds helped the district address some basic needs, like re-opening school libraries which had been shuttered for over a decade. Officials from another district told us that ESSER funds would help the district eliminate a large budget deficit without massive service cuts. Officials from four districts told us they used ESSER funds to free up general funds for needed capital investment projects. For example, officials from one district said they had major school facility needs, but prior to the pandemic the district could not secure the funds to address them. ESSER funding allowed the district to start a capital improvement program to address deferred maintenance and upgrade facilities.

Selected School Districts Used Various Data to Examine Effects of ESSER Spending and Plan for the Future

Most Districts We Spoke with Were Examining Effects of ESSER-funded Activities, but Isolating the Effects of ESSER Spending Was Challenging

Officials from 16 of 17 districts told us they were examining the effects of their ESSER spending. Many districts used academic performance data, including assessment data, to help them understand the effectiveness of activities such as tutoring and summer school programs. A few districts also used graduation rates to assess outcomes. Officials from two districts told us they used ESSER funds to purchase products that assess and monitor academic performance (see fig. 7). Another district discovered that it could replicate a dashboard created for contact tracing to manage academic and social and emotional learning data.

Figure 7: Bulletin Board Tracking Student Performance Using a New Assessment Funded with Elementary and Secondary School Emergency Relief Funds



Source: GAO. | GAO-24-106913

Nine districts also used other data to assess ESSER-funded activities, according to officials. For example, officials from seven districts told us they used behavior and disciplinary referrals or school climate survey data to examine effects of activities aimed at improving behavioral and mental health. Several districts used attendance data to assess activities designed in part to reengage students and encourage students to return in person when schools reopened. Most officials said they were seeing improvement, including officials from three districts who said academic performance was generally back to pre-pandemic levels. Officials from other districts told us they were seeing mixed results with improvement in some grade levels and not in others.

Districts also described challenges with rigorously evaluating the relationship between education spending and outcomes. First, it may be difficult to pinpoint the effectiveness of any individual activity because districts often implemented multiple activities simultaneously. For example, officials from 10 districts told us they provided both afterschool and summer enrichment programs as ARP ESSER required activities to combat pandemic learning loss. At the same time, officials in some districts told us they made substantial changes to their curriculum. To encourage students to reengage and return to school, officials from one district told us they employed multiple strategies: they formed a team to call families when students were absent, hired multilingual liaisons to connect families with services and address factors contributing to

absenteeism, added new afterschool programs to engage students, and partnered with the local Parks and Recreation Department to offer programs between school sessions.

Quote 1 —Official from a small, rural school district

In terms of academic performance, it is too early to measure the magnitude of how the district's ESSER investments have addressed academic performance issues.

Quote 2 —Official from a large, urban school district

Overall, it is very difficult to measure the impact of some of the policies or practices implemented with ESSER funds. For example, how do you accurately measure the benefit of PPE or sanitizing supplies on learning loss?

Source: GAO interviews with school district and state officials. | GAO-24-106913

Additionally, it may be several years before districts see measurable effects. Officials from two districts told us it was too early to know for sure how the district's ESSER investments have affected academic performance. An official from another district said, "It takes time to develop and implement new initiatives, so it will also take several years to accurately start to measure outcomes." Not enough time has passed to know if any initial positive effects attributed to districts' ESSER-funded activities will be sustained in the coming years.

It takes time to develop and implement new initiatives, so it will also take several years to accurately start to measure outcomes.

—Official from a large, suburban school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

Most state officials we interviewed said examining the effects of ESSER spending generally fell to the school districts. New York officials told us that while they track various outcomes for students, it was difficult to causally relate those outcomes to spending of specific ESSER funds. California and New York officials told us they were partnering with the Comprehensive Center Network's Strategic Planning for Continued Recovery initiative, funded through an Education grant, to help school districts evaluate the effectiveness of their ESSER-funded activities and plan for when ESSER expires. Pennsylvania officials said they were considering working with Education to measure ESSER's effects.

Assessing the impact of ESSER spending was difficult because it was not ongoing and programmatic, but rather single-use funding. The [SEA] cannot make a causal explanation for the impact of ESSER spending or disentangle it from everything else going on in the state and [districts] during the pandemic.

—State educational agency official

Source: GAO interviews with school district and state officials. | GAO-24-106913

Selected School Districts' Decisions About Sustaining or Sunsetting ESSER-funded Activities Depended on Program Results and Available Funding

Most district officials told us school districts actively planned for ESSER funding's end and several officials said that outcomes data and the availability of post-ESSER funding influenced their decisions to sustain, scale, or sunset ESSER-funded activities. For instance, officials from one district told us they started formally planning for ESSER funding's end nearly 2 years before the final obligation deadline in September 2024. Officials from four districts told us that ESSER funding's end figured into their spending decisions from the beginning. For example, officials from one district said they did not hire many permanent staff whom they might have to fire after ESSER funds ran out. The district relied on several contractors instead. Officials from two other districts told us that their experience using funds from the American Recovery and Reinvestment Act of 2009 (ARRA) influenced how they spent ESSER funds. For example, one official said their experience with ARRA made them wary of spending ESSER funds in a way that would not be sustainable long-term and cause a funding cliff.²¹

Districts must be aware that one-time ESSER funds may have lulled us into a false comfort zone.

—Official from a midsize, urban school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

Officials from four districts expressed concerns about experiencing an “ESSER fiscal cliff.” For example, officials from one district said their district was running a financial deficit prior to the pandemic. While ESSER allowed them to avoid cuts for a few years and add many new services and activities, officials said they had some hard decisions ahead about what to keep and what to cut.

²¹We reported on similar issues in our November 2023 report on states' experiences with COVID-19 relief funds. See GAO, *COVID-19 Relief Funds: State Experiences Could Inform Future Federal Relief Funding*, [GAO-24-106152](#) (Washington, D.C.: Nov. 15, 2023).

Sustainability and the “ESSER cliff” is a significant concern for the district, especially as it impacts our staffing....We will not be able to provide the level of customer service to students and families that we have provided under ESSER.

—Official from a small, rural school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

Officials in all six states we visited described efforts to help school districts prepare for the end of ESSER funds, including providing consistent messaging throughout the pandemic that ESSER funds would end. Officials also encouraged school districts to be thoughtful about avoiding the kind of spending that could lead to an ESSER fiscal cliff. For example, in Texas, school districts had to attest that they had discussed the spending deadlines and potential fiscal cliff issues with their local school board before the state provided the district with their ESSER II and ARP ESSER allocations, according to state officials.

Sustaining activities. Officials from 14 of our 17 districts told us they intended to sustain at least one ESSER-funded activity after funding expired. For example, officials from one district said that they had seen strong academic gains from students that participated in the district’s enhanced summer programming and would maintain that effort. Another district used ESSER funds to hire a board-certified behavior analyst to identify students in need of support and then develop individualized plans to assist those students. District officials said this strategy has been effective and that they planned to keep the analyst on staff after ESSER funding ends.

Three of these districts intended to use general funds to sustain specific initiatives, according to district officials. In addition to using general funds, some districts planned to repurpose some federal funding, explore options for new funding from non-governmental organizations, or use state funding to sustain activities. For example, officials from one district planned to use increased funding from a state grant for schools with high concentrations of high-needs students to continue activities. Officials from one district said they would sunset older, pre-pandemic programs to free up funds to continue ESSER-funded activities because the ESSER-funded activities were showing better results.

This is always a balancing act with one-time grant funding. [The district] wanted to be most responsive to what its students and staff needed during the pandemic. At the same time, [the district] wanted to make sure that ESSER expenditures would be sustainable post-ESSER. As such, [the district] was very strategic in how it approached ESSER spending.

—Official from a large, urban school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

Scaling activities up or down. Officials from seven districts intended to either scale up or scale down ESSER-funded activities. For example, in one district, officials told us that a new curriculum piloted with ESSER funds was so successful that they had already scaled it up district-wide. In another district, officials implemented a state-authorized professional development program for teacher certifications, including one targeting paraprofessionals and tutors. Officials said the district sought to scale this program up and recruit more teachers from it.

Officials from four districts said they lacked the funding needed to continue some ESSER-funded activities as implemented and planned to scale them down. For example, a district with no licensed professional counselors prior to the pandemic used ESSER funds to hire three counselors. The district planned to scale back to two counselors once ESSER expired.

[The district] is also measuring the return on investment for all of its current initiatives, not just those funded through ESSER. By making data-driven decisions to sunset ineffective initiatives, the district will free up funds to continue those initiatives that are working for its students, teachers, and staff.

—Official from a large, urban school district

Source: GAO interviews with school district and state officials. | GAO-24-106913

Sunsetting activities. Officials from three districts told us they planned to sunset some activities that had not produced desired results. For instance, one district will sunset a summer school program due to low student participation and high cost. Officials from another district said that they would not renew an ESSER-funded contract for a curriculum that provides personalized learning modules because the program was difficult to implement and did not produce the expected academic gains.

Officials from three districts said they may be forced to sunset ESSER-funded activities due to a lack of funds when ESSER funding ends, even if the activities were successful. Officials from one of these districts told us that although afterschool enrichment and tutoring programs were

effective for students during the pandemic, they would end because there would be no available funding after ESSER for continuing these programs. Officials from two districts said they would use natural attrition to avoid laying off staff hired with ESSER funds.


Agency Comments

We provided a draft of this report to the Department of Education for review and comment. The Department of Education provided technical comments, which we incorporated as appropriate.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the appropriate congressional committees, the Secretary of Education, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at 202-512-7215 or nowickij@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix III.

Sincerely,



Jacqueline M. Nowicki, Director
Education, Workforce, and Income Security Issues

Appendix I: School Districts Included in Analysis of Elementary and Secondary School Emergency Relief Fund Reported Spending

This appendix includes two tables that describe the school districts included in our analysis of Elementary and Secondary School Emergency Relief funds. Specifically, this appendix includes:

- Table 2: Common Core of Data Variables Used to Analyze Elementary and Secondary School Emergency Relief Data by School District Characteristics, and
- Table 3: Characteristics of School Districts Selected for Nongeneralizable Site Visits.

Table 2: Common Core of Data (CCD) Variables Used to Analyze Elementary and Secondary School Emergency Relief (ESSER) Data by School District Characteristics

CCD variable	Description
Urbanicity	
Urban	School districts with a “city” locale code.
Suburban	School districts with a “suburb” locale code.
Rural	School districts with a “rural” or “town” locale code.
Enrollment	
Small	School districts with 0-4,999 students.
Medium	School districts with 5,000-24,999 students.
Large	School districts with 25,000 or more students.
Student racial demographics	
Majority White	School districts where more than 50% of the students are White.
Majority Nonwhite	School districts where more than 50% of the students are Nonwhite.
Free or reduced-price lunch (FRPL) eligibility	
Low	School districts where 0-25% of students are eligible for FRPL.
Mid-low	School districts where 25.1-49.9% of students are eligible for FRPL.
Mid-high	School districts where 50-74.9% of students are eligible for FRPL.
High	School districts where 75% or more of students are eligible for FRPL.

Source: GAO review of the Department of Education’s CCD and ESSER data. | GAO-24-106913

Table 3: Characteristics of School Districts Selected for Nongeneralizable Site Visits

Characteristics	Number of selected school districts
Urbanicity	
Urban	8
Suburban	5
Rural	4

**Appendix I: School Districts Included in
Analysis of Elementary and Secondary School
Emergency Relief Fund Reported Spending**

Characteristics	Number of selected school districts
Enrollment	
Small	4
Medium	4
Large	9
Student racial demographics	
Majority White	2
Majority Nonwhite	15
Free or reduced-price lunch eligibility	
Low	0
Mid-low	3
Mid-high	3
High	10

Source: GAO review of Department of Education data. | GAO-24-106913

Note: One district did not have free or reduced-price lunch eligibility data available.

Appendix II: State Data on Elementary and Secondary School Emergency Relief Fund Spending through School Year 2021–22

This appendix shows school district reported spending of Elementary and Secondary School Emergency Relief (ESSER) funds through school year 2021–22, aggregated at the state level (see table 4).

Table 4: Elementary and Secondary School Emergency Relief Fund Reported Spending by Category and State through School Year 2021–22

State	Academic, social, emotional, and other needs		Continuity of operations and other allowed uses		Physical health and safety		Mental health supports for students and staff		Total	
	\$	%	\$	%	\$	%	\$	%	\$	%
Dollars in billions										
Alabama	\$0.696	67.6%	\$0.165	16.0%	\$0.145	14.1%	\$0.024	2.3%	\$1.030	100%
Alaska	\$0.124	65.3%	\$0.046	24.2%	\$0.017	8.9%	\$0.003	1.6%	\$0.190	100%
Arizona	\$0.456	43.5%	\$0.393	37.5%	\$0.189	18.0%	\$0.011	1.0%	\$1.049	100%
Arkansas	\$0.359	45.1%	\$0.292	36.7%	\$0.139	17.5%	\$0.006	0.8%	\$0.796	100%
California	\$3.518	46.0%	\$2.330	30.5%	\$1.641	21.5%	\$0.160	2.1%	\$7.649	100%
Colorado	\$0.047	75.4%	\$0.005	8.0%	\$0.010	16.1%	\$0.000	0.5%	\$0.062	100%
Connecticut	\$0.285	62.5%	\$0.074	16.2%	\$0.065	14.3%	\$0.032	7.0%	\$0.456	100%
Delaware	\$0.102	52.8%	\$0.046	23.8%	\$0.038	19.7%	\$0.007	3.6%	\$0.193	100%
District of Columbia	\$0.164	73.9%	\$0.010	4.5%	\$0.043	19.4%	\$0.005	2.3%	\$0.222	100%
Florida	\$2.106	59.2%	\$0.856	24.0%	\$0.500	14.0%	\$0.098	2.8%	\$3.560	100%
Georgia	\$1.268	46.8%	\$1.092	40.3%	\$0.288	10.6%	\$0.059	2.2%	\$2.707	100%
Hawaii	\$0.057	20.1%	\$0.207	72.9%	\$0.019	6.7%	\$0.001	0.4%	\$0.284	100%
Idaho	\$0.071	37.6%	\$0.077	40.7%	\$0.032	16.9%	\$0.009	4.8%	\$0.189	100%
Illinois	\$0.825	31.7%	\$1.202	46.2%	\$0.528	20.3%	\$0.045	1.7%	\$2.600	100%
Indiana	\$0.502	56.0%	\$0.201	22.4%	\$0.174	19.4%	\$0.019	2.1%	\$0.896	100%
Iowa	\$0.258	47.2%	\$0.153	28.0%	\$0.125	22.9%	\$0.011	2.0%	\$0.547	100%
Kansas	\$0.126	39.9%	\$0.141	44.6%	\$0.042	13.3%	\$0.007	2.2%	\$0.316	100%
Kentucky	\$0.694	64.6%	\$0.239	22.3%	\$0.121	11.3%	\$0.020	1.9%	\$1.074	100%
Louisiana	\$0.580	56.3%	\$0.290	28.1%	\$0.149	14.5%	\$0.012	1.2%	\$1.031	100%
Maine	\$0.069	51.5%	\$0.025	18.7%	\$0.038	28.4%	\$0.002	1.5%	\$0.134	100%
Maryland	\$0.300	36.3%	\$0.181	21.9%	\$0.159	19.2%	\$0.187	22.6%	\$0.827	100%
Massachusetts	\$0.351	56.4%	\$0.115	18.5%	\$0.120	19.3%	\$0.036	5.8%	\$0.622	100%
Michigan	\$1.669	42.7%	\$1.655	42.3%	\$0.449	11.5%	\$0.140	3.6%	\$3.913	100%
Minnesota	\$0.406	55.1%	\$0.212	28.8%	\$0.095	12.9%	\$0.024	3.3%	\$0.737	100%
Mississippi	\$0.204	45.6%	\$0.157	35.1%	\$0.079	17.7%	\$0.007	1.6%	\$0.447	100%
Missouri	\$0.485	40.5%	\$0.481	40.2%	\$0.203	16.9%	\$0.029	2.4%	\$1.198	100%
Montana	\$0.063	42.6%	\$0.046	31.1%	\$0.035	23.6%	\$0.004	2.7%	\$0.148	100%

**Appendix II: State Data on Elementary and
Secondary School Emergency Relief Fund
Spending through School Year 2021–22**

State	Academic, social, emotional, and other needs		Continuity of operations and other allowed uses		Physical health and safety		Mental health supports for students and staff		Total	
	\$	%	\$	%	\$	%	\$	%	\$	%
Dollars in billions										
Nebraska	\$0.143	54.0%	\$0.057	21.5%	\$0.057	21.5%	\$0.008	3.0%	\$0.265	100%
Nevada	\$0.254	53.4%	\$0.198	41.6%	\$0.018	3.8%	\$0.006	1.3%	\$0.476	100%
New Hampshire	\$0.113	78.5%	\$0.020	13.9%	\$0.008	5.6%	\$0.003	2.1%	\$0.144	100%
New Jersey	\$0.386	45.8%	\$0.213	25.3%	\$0.216	25.6%	\$0.028	3.3%	\$0.843	100%
New Mexico	\$0.199	53.6%	\$0.092	24.8%	\$0.063	17.0%	\$0.017	4.6%	\$0.371	100%
New York	\$0.901	37.8%	\$1.158	48.6%	\$0.212	8.9%	\$0.112	4.7%	\$2.383	100%
North Carolina	\$1.343	63.6%	\$0.430	20.4%	\$0.338	16.0%	\$0.002	0.1%	\$2.113	100%
North Dakota	\$0.049	45.4%	\$0.034	31.5%	\$0.023	21.3%	\$0.002	1.9%	\$0.108	100%
Ohio	\$1.051	51.2%	\$0.577	28.1%	\$0.394	19.2%	\$0.032	1.6%	\$2.054	100%
Oklahoma	\$0.503	53.3%	\$0.420	44.5%	\$0.001	0.1%	\$0.019	2.0%	\$0.943	100%
Oregon	\$0.313	54.2%	\$0.189	32.7%	\$0.069	11.9%	\$0.007	1.2%	\$0.578	100%
Pennsylvania	\$1.164	41.2%	\$1.212	42.9%	\$0.344	12.2%	\$0.105	3.7%	\$2.825	100%
Rhode Island	\$0.049	50.5%	\$0.020	20.6%	\$0.024	24.7%	\$0.004	4.1%	\$0.097	100%
South Carolina	\$0.485	61.8%	\$0.168	21.4%	\$0.121	15.4%	\$0.011	1.4%	\$0.785	100%
South Dakota	\$0.028	31.1%	\$0.017	18.9%	\$0.033	36.7%	\$0.012	13.3%	\$0.090	100%
Tennessee	\$0.681	55.7%	\$0.225	18.4%	\$0.293	24.0%	\$0.023	1.9%	\$1.222	100%
Texas	\$2.342	42.0%	\$2.561	45.9%	\$0.578	10.4%	\$0.093	1.7%	\$5.574	100%
Utah	\$0.171	79.5%	\$0.020	9.3%	\$0.022	10.2%	\$0.002	0.9%	\$0.215	100%
Vermont	\$0.060	60.6%	\$0.022	22.2%	\$0.016	16.2%	\$0.001	1.0%	\$0.099	100%
Virginia	\$0.298	44.1%	\$0.199	29.5%	\$0.164	24.3%	\$0.014	2.1%	\$0.675	100%
Washington	\$0.298	29.5%	\$0.275	27.2%	\$0.221	21.9%	\$0.216	21.4%	\$1.010	100%
West Virginia	\$0.205	59.4%	\$0.068	19.7%	\$0.064	18.6%	\$0.008	2.3%	\$0.345	100%
Wisconsin	\$0.269	61.8%	\$0.036	8.3%	\$0.120	27.6%	\$0.010	2.3%	\$0.435	100%
Wyoming	\$0.063	56.8%	\$0.029	26.1%	\$0.016	14.4%	\$0.003	2.7%	\$0.111	100%

Source: GAO analysis of Department of Education data. | GAO-24-106913

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Scott Spicer (Assistant Director), David Watsula (Analyst-in-Charge), Sean Connolly, and Cheryl Jones made key contributions to this report. Elizabeth Calderon, Sara Daleski, Brooke Linsenbardt, Jean McSween, John Mingus Jr., Mimi Nguyen, Kathryn O’Dea Lamas, and Joy Solmonson provided additional support.

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