



Elementary and Secondary School Education Relief Fund

Fiscal Year 2022 Annual
Performance Report



U.S. Department of Education

June 2024

Elementary and Secondary School Emergency Relief Fund

Fiscal Year (FY) 2022 Annual Performance Report

June 13, 2024

U.S. Department of Education

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June 2024

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Contents

Elementary and Secondary School Emergency Relief Fund	1
Introduction	3
Program/APR Year 3 Table	4
Spending Trends.....	4
SEAs and LEAs nearly doubled ESSER Fund expenditures in FY 2022.....	4
In FY 2022, nearly half of ESSER funds expended by LEAs were spent on accelerating student academic recovery and addressing student needs and well-being.	5
LEA Subgrant Expenditures and Planned Expenditures (CARES, CRRSA, & ARP ESSER)..	6
Exhibit 1: FY 2022 ESSER LEA Subgrant Expenditures and Planned Expenditures	6
Prioritizing Re-engaging Underserved Students and Providing Mental Health Supports	6
More than 80 percent of LEAs implemented at least one strategy to re-engage students and increase student attendance.....	6
Exhibit 2: Strategies Used by LEAs to Re-engage Students and Increase Participation or Attendance.....	7
More than 6,000 LEAs reported using funds for licensed practitioners and professionals to provide mental health supports for students and staff.....	7
Exhibit 3. FY 2022 LEA Subgrant Expenditures for “Mental Health Supports for Students and Staff” by ESSER Fund	8
Spending of ARP Reservations and Addressing Academic Recovery	8
By the end of FY 2022, LEAs reserved more than \$31.6 billion of ARP funds to address the academic impact of lost instructional time and disproportionate impact of the pandemic.....	8
Exhibit 4. LEA Expenditures for Reserve Funds to Address Academic Recovery.....	10
Meeting Critical Personnel and Staffing Needs	10
LEAs expended 53 percent of ESSER funds for personnel in FY 2022,.	10
Exhibit 5: LEA Subgrant Expenditures for Personnel Salaries & Benefits by ESSER Fund	11
Safe In-Person Learning and Future ESSER Reporting by SEAs, LEAs, and Schools.....	11
More than 82 percent of LEAs expended funds to maintain safe in-person instruction.	11
Exhibit 6: ESSER Funded Strategies Used by LEAs to Maintain Safe In-Person	12
Future Annual Reporting Features.....	12
See Exhibit 7 for an overview of the reporting timeline.....	13
Appendix of Exhibit 7 through Exhibit 11	14
Exhibit 7: ESSER Reporting Timeline	14
Exhibit 8: ESSER Expenditure Reporting Categories	14
Exhibit 9: General Accounting Subcategory Expenditures used for ESSER Reporting.....	16
Exhibit 10: General Accounting Subcategories used for ESSER Reporting.....	17
Exhibit 11: Factors Affecting ESSER Spending and Reporting in FY 2022.....	18
Appendix of Data Notes	19

Introduction

The \$189.5 billion Elementary and Secondary School Emergency Relief (ESSER) Fund was authorized by Congress to help address the urgent needs of schools brought about by the COVID-19 pandemic. In the first years of COVID-19, ESSER funding was critical to helping schools quickly and safely reopen and sustain in-person instruction. Three years later, we are seeing the results of the Biden-Harris Administration's successful implementation of ESSER, including more adults working in elementary and secondary schools than before the pandemic in support of students' academic, mental health, and other needs; record expansions of tutoring, summer learning, and afterschool programs; and the greatest one-year gains in achievement nationwide since 2009.

To ensure strong accountability for the historic investment of COVID-19 relief funds, including ESSER funds, the Biden-Harris Administration has partnered with States, State educational agencies (SEAs), and local educational agencies (LEAs¹) to annually collect, analyze, and submit critical data on the use of these funds. The fiscal year (FY) 2022 Annual Performance Report focuses on ESSER spending that occurred during the 2021-2022 school year and shows the significant acceleration in ESSER spending that followed the enactment of the ARP Act.²

The FY 2022 report details four categories of fund use: meeting students' academic needs, ensuring operational continuity, supporting mental health services, and addressing physical safety.³ Within these four categories, the report provides additional information on key areas of spending including on high-dosage tutoring, out-of-school time programming, facilities upgrades and maintenance, stabilizing the educator workforce, and hiring staff to support student mental health. The data include information on spending, including planned spending, of ESSER funds across all three COVID-19 relief acts: the Coronavirus Aid, Relief, and Economic Security Act (CARES Act); the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021; and the American Rescue Plan (ARP) Act of 2021.

As noted above and reflected in the table below, there is roughly a two-year span between when activities occur in schools and classrooms and when their resulting data are publicly available through the Annual Performance Report; see Exhibit 7 in the Appendix for a more detailed reporting timeline. There are many factors impacting how quickly SEAs and LEAs have spent and continue to spend their funds. For example, an LEA that contracts with an organization for ongoing activities likely will not report the expenditures until periodic activities are paid for (see Exhibit 11 for a more detailed explanation).

¹ LEAs, which are typically school districts and charter schools that are considered LEAs, received ESSER funding through a mandatory formula distribution and/or through subgrants made by SEAs from the funds reserved by the SEA. For more information, see the ESSER and GEER Use of Funds FAQs: <https://oese.ed.gov/files/2022/12/ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update.pdf>

² According to outlay data from the U.S. Treasury, States and LEAs reported spending more than five times as much ESSER funding each month over the past three years compared to the six months prior to the ARP's passage. ESSER outlay data is available from [USASpending.gov](https://usaspending.gov).

³ See Exhibit 8 in the Appendix for more information about the types of expenditures that fall within these categories.

Program/APR Year 3 Table

Activity Period	Timeframe
Reporting Period	State FY 2022
School Year	2021-2022
Collection Period	Spring 2023
Data become publicly available	Spring 2024

Beginning in spring 2024 with reporting on spending in the 2022-2023 school year (FY 2023), SEAs and LEAs will report additional data on fund use disaggregated by student group. These data will allow for additional analysis of how COVID-19 relief funds are supporting programs and services to address the disproportionate impacts on underserved students and communities, including students from low-income backgrounds, students of color, English learners, and students with disabilities.

Spanning six fiscal years, the ESSER Fund Annual Performance Reports ensure vital transparency around the use of COVID-19 relief funds. The Department is grateful to its partners across 52 SEAs and more than 16,000 LEAs for their work to make this possible. For more information, including reporting parameters and prior year reports, please visit the Department's Education Stabilization Fund (ESF) Transparency [Portal](#).

Looking ahead, the Biden-Harris Administration continues to build on its efforts to plan and communicate with States regarding the conclusion of the ESSER program, including by releasing guidance to support States in extending certain ARP projects beyond September 2024. The Department has partnered with 40 States to provide technical assistance on promoting fiscal sustainability; published guidance on how to effectively leverage other Federal funding, including Title I, Title II, and Title IV, to sustain key projects; and unveiled a new Center on Fiscal Equity to support States and schools in distributing resources fairly and equitably.

Spending Trends

SEAs and LEAs nearly doubled ESSER Fund expenditures in FY 2022 over the prior two reporting periods combined.

By the end of FY 2022, a total of \$63 billion was expended from all ESSER funds, encompassing CARES ESSER funds, CRRSA ESSER funds, and ARP ESSER funds. SEAs and LEAs had nearly exhausted CARES ESSER funds with just 7.1 percent remaining. More than half (54.9 percent) of CRRSA ESSER funds had been expended by the end of FY 2022 with a total of \$23.7 billion (43.6 percent) of CRRSA ESSER funds expended during FY 2022 alone. Further, FY 2022 was the first year States had access to their full ARP ESSER allocations, which some States did not receive until the end of FY 2021. Within FY 2022 alone, \$46.5 billion of the total \$63 billion was expended. Of the \$46.5 billion expended in FY 2022, \$20.2 billion of these expenditures came from ARP ESSER funds.

In FY 2022, nearly half of ESSER funds expended by LEAs were spent on accelerating student academic recovery and addressing student needs and well-being.

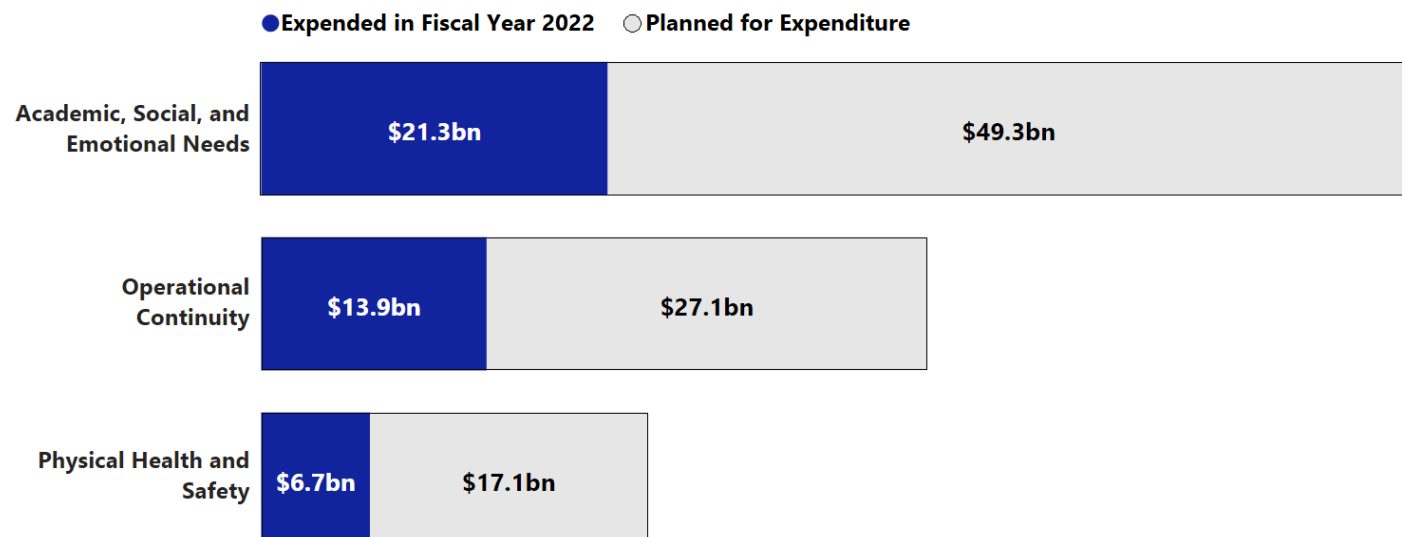
In FY 2022, SEAs and LEAs reported expenditures and planned expenditures of more than \$70 billion on activities to address students' academic, social, and emotional needs, as displayed in Exhibit 1. These investments included:

- Offering tutoring and before school, after school, and summer learning to help students regain ground academically;
- Hiring additional school counselors, social workers, and nurses to address mental health needs exacerbated by the pandemic;
- Increasing the number of full-service community schools and community school services; and
- Engaging parents, families, and caregivers to promote regular school attendance.

SEAs and LEAs continued expending funds to keep classrooms open and students safe and healthy throughout FY 2022. Expenditures for "Operational Continuity and Other Allowed Uses," which includes expenditures not captured in other categories necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA, accounted for \$13.9 billion (32.0 percent) of FY 2022 LEA subgrant expenditures. Expenditures for "Physical Health and Safety," which covers building and facilities upgrades, cleaning supplies, and meals assistance, accounted for \$6.7 billion (15.4 percent) of FY 2022 LEA subgrant expenditures. Expenditures for "Mental Health Supports," defined for the purposes of this reporting as mental health services that are conducted by licensed practitioners or professionals, including psychologists and psychotherapists, accounted for \$1.4 billion (3.3 percent) of FY 2022 LEA subgrant expenditures. The full description of activities within ESSER expenditure reporting categories can be found in Exhibit 8 of the Appendix.

LEA Subgrant Expenditures and Planned Expenditures (CARES ESSER, CRRSA ESSER, ARP ESSER)

Exhibit 1: FY 2022 ESSER LEA Subgrant Expenditures and Planned Expenditures by Major Expenditure Category*



*LEAs additionally reported expenditures for Mental Health Supports, which indicates hiring for, and activities administered by certified clinicians, totaled \$1.4 bn in FY 2022. LEAs planned to expend another \$5.7 bn of ESSER funds on Mental Health Supports in the future.

LEAs also reported these same FY 2022 expenditures by more granular accounting code categories within the major LEA mandatory subgrant expenditure categories (see Appendix, Exhibits 9 and 10).

Prioritizing Re-engaging Underserved Students and Providing Mental Health Supports

More than 80 percent of LEAs implemented at least one strategy to re-engage students and increase student attendance.

Student re-engagement and boosting student attendance have been top priorities for SEAs and LEAs. More than 80 percent of LEAs that expended ESSER funds in FY 2022 implemented at least one strategy to re-engage students to increase attendance or participation. Some of the most common strategies include direct outreach to families, implementing new curricular strategies to improve student engagement, and offering acceleration opportunities (see Exhibit 2). As LEAs continue to implement student re-engagement strategies through the use of ESSER funds and beyond, it will be critical for SEAs and LEAs to continue to address chronic absenteeism, which is known as a barrier towards improving student academic performance and overall well-being.

Exhibit 2: Strategies Used by LEAs to Re-engage Students and Increase Participation or Attendance

Strategy	# of LEAs Reporting Using this Strategy	% of LEAs that Expended Esser Funds in FY 2022 towards this Strategy
Direct outreach to families	11,898	71.7
Implementing new curricular strategies to improve student engagement	11,231	67.7
Offering credit recovery and/or acceleration strategies	9,709	58.5
Offering home internet service and/or devices	9,068	54.6
Engaging the school district homeless liaison	8,350	50.3
Partnering with community-based organizations	6,017	36.3
Other strategies ⁴	1,267	7.6

**Counts are limited to LEAs that reported expending ESSER (CARES ESSER, CRRSA ESSER, and/or ARP ESSER) funds for this purpose during FY 2022; n = 16,594.*

Note: Total number of LEAs that reported implementing at least one strategy to re-engage students = 13,464; many LEAs used more than one strategy, which is why the sum of percentages exceeds 100 percent.

More than 6,000 LEAs reported using funds for licensed practitioners and professionals to provide mental health supports for students and staff.

The need for mental health supports and resources for students has grown since the onset of the pandemic. To meet President Biden’s goal of doubling the number of mental health professionals in schools, the Department has supported States’ efforts to recruit and retain mental health professionals in schools, and to offer professional development for teachers and mental health professionals in schools. With the help of ESSER funds, and funding provided through the Bipartisan Safer Communities Act and other Department appropriations, the number of mental health professionals working in schools has [increased](#) relative to the pre-pandemic period.⁵ Mental health services have been used to address mental health needs, including student response to grief, trauma, loss of routine, and isolation from social and support networks that can have an impact on student attendance, engagement, and learning. LEAs expended ESSER funds to hire and contract for additional mental health professionals,

⁴ LEAs could report having spent funds to re-engage students using strategies not otherwise covered by the categories in the table.

⁵ [Raise the Bar: Mental Health and Wellbeing | U.S. Department of Education](#)

including counselors, social workers, and school psychologists, along with mental health services.

Exhibit 3 shows expenditures for “Mental Health Supports for Students and Staff” accounted for \$1.4 billion (3.3 percent) of FY 2022 LEA subgrant expenditures. Approximately 6,260 LEAs reported using subgrant funds for “Mental Health Supports for Students and Staff” across all three ESSER programs. LEAs planned to spend \$5.7 billion (5.2 percent) of their remaining funds for “Mental Health Supports for Students and Staff” in the future. For the purposes of this report, “Mental Health Supports for Students and Staff” is defined as mental health services that are conducted by licensed practitioners or professionals, including psychologists and psychotherapists. LEAs also used funds to provide professional development and training to increase teacher and staff capacity to support student mental health through related mental health services. Related mental health services not provided by licensed mental health professionals – such as professional development and programmatic interventions to support students’ mental health – are captured in the “Meeting Students Academic, Social, Emotional and Other Needs” reporting category.

Exhibit 3. FY 2022 LEA Subgrant Expenditures for “Mental Health Supports for Students and Staff” by ESSER Fund

ESSER Fund	# of LEAs Reporting Expenditures for Mental Health Supports for Students and Staff in FY 2022	% of LEAs Reporting Expenditures for Mental Health Supports for Students and Staff in FY 2022	FY 2022 LEA Expenditures on Mental Health Supports for Students and Staff
CARES ESSER	874	5.4	\$60,830,417
CRRSA ESSER	3,704	22.8	\$689,977,547
ARP ESSER	3,675	22.6	\$676,918,191
Total ESSER	-	-	\$1,427,726,155

* “% of LEAs” represents the percentage of all LEAs that were subgranted funds from the respective ESSER fund: CARES ESSER, n = 16,055; CRRSA ESSER, n = 16,238; ARP ESSER, n = 16,274.

Spending of ARP Reservations and Addressing Academic Recovery

By the end of FY 2022, LEAs reserved more than \$31.6 billion of ARP funds to address the academic impact of lost instructional time and disproportionate impact of the pandemic on underserved student groups, exceeding their required amount by \$10 billion.

The additional funding provided by the ARP Act helped schools re-open and students regain ground academically. The Administration supported States and school districts to invest these funds to help students recover from the effects of the pandemic with investments in proven

evidence-based strategies that include high-dosage tutoring, extended, afterschool, and summer learning, and rigorous and engaging curriculum, among others. These strategies can accelerate learning and improve student achievement in math and literacy.

Of the three ESSER programs, only ARP ESSER created mandatory spending categories for both SEAs and LEAs. Specifically, ARP ESSER includes the following three State-level mandatory reservations of funds from the total allocation:

- 5 percent for implementation of evidence-based interventions aimed specifically at addressing learning loss and ensuring such interventions address disproportionate impacts of the pandemic on underserved students;
- 1 percent for evidence-based summer enrichment programs; and,
- 1 percent for evidence-based comprehensive afterschool programs.

Finally, SEAs could use up to 3 percent to address other emergency needs.

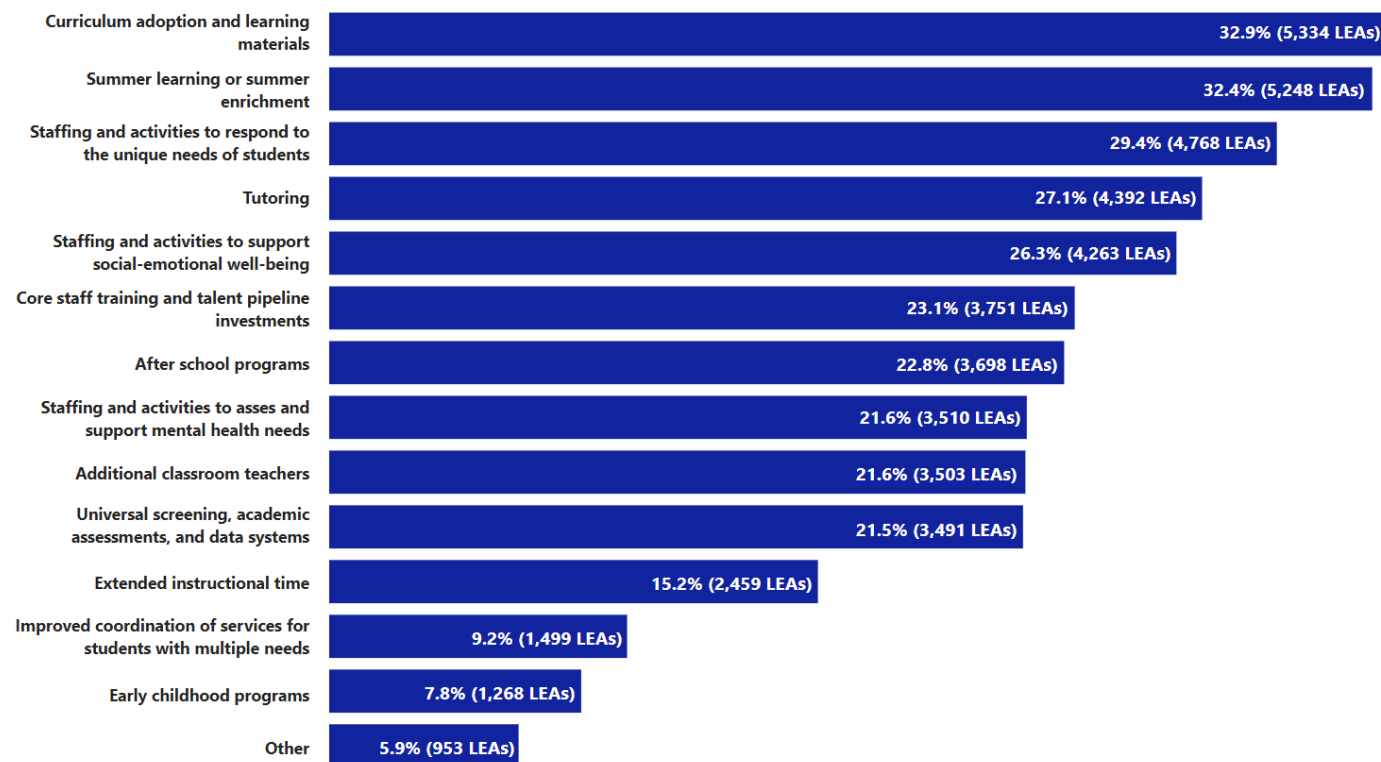
SEAs reported reserving just more than \$12 billion for these purposes, which is more than the 7 percent required and just under the 10 percent maximum. Through both subgrants and direct spending, SEAs expended just over \$1.2 billion in FY 2022 across all four of these categories.

ARP ESSER required every LEA receiving a formula subgrant to set aside at least 20 percent of their allocation to address learning loss through implementation of evidence-based interventions that address students' academic, social, and emotional needs, as well as mitigate the disproportionate impact of COVID-19 on underserved student groups. LEAs reported reserving over \$31.6 billion, exceeding their required amount by over \$10 billion. In FY 2022, LEAs spent \$6.3 billion of this amount, which represents 19.9 percent of the total ARP LEA reserve. While LEAs were required to report on their learning loss set aside as a separate subcategory, it is likely that this is not the only funding addressing the academic impact of COVID-19 on underserved student groups. Rather, the major spending category "Academic Social, and Emotional Needs" (see Exhibit 1) representing a total of \$70.6 billion in expended and planned funds likely contains a significant amount of support for academic interventions for underserved students.

As shown in Exhibit 4, the most common uses of the LEA reserve funds in FY 2022 were "curriculum adoption and learning materials," followed by "summer learning or summer enrichment," and "additional staffing and/or activities to identify and/or respond to unique student needs and/or provide targeted support for vulnerable students."

Exhibit 4. LEA Expenditures for Reserve Funds to Address Academic Recovery

Percentage* and numbers of LEAs reporting that they used their ARP ESSER learning loss set-aside during FY 2022 towards this strategy.



* "% of LEAs" represents the percentage of all LEAs that were subgranted funds from the ARP ESSER Fund, excluding 54 LEAs with reported LEA reserve amounts that exceeded their total allocations; n = 16,220.

Meeting Critical Personnel and Staffing Needs

LEAs expended 53 percent of ESSER funds for personnel in FY 2022, including salaries and benefits for staff.

The COVID-19 pandemic had a profound impact on the educator workforce. Many States and school districts have faced challenges in attracting and retaining educators and the school staff needed to support students in their recovery from the pandemic. At the height of the pandemic, from February to May 2020, communities saw a 9 percent (730,000) decline in local public education employment – including teachers, specialized instructional support personnel, and other critical staff. Since that low point, significant [progress](#) has been made and, as of March 2024, there are now more people working in local public education than before the pandemic. Unfortunately, teacher shortages remain.

Adequate staffing is foundational to meeting the needs of students and communities to support in-person learning and academic acceleration. In FY 2022, LEAs expended 53 percent of subgrant expenditures for personnel, including salaries and benefits for additional staff and additional staff time. As reflected in Exhibit 5, expenditures for “Personnel (Salaries and

Benefits)” were \$22.7 billion (52.5 percent) of LEA subgrant expenditures.

Exhibit 5: LEA Subgrant Expenditures for “Personnel – Salaries” and “Personnel – Benefits” by ESSER Fund

ESSER Fund	# of LEAs Reporting LEA Subgrant Expenditures for Personnel Salaries or Benefits in FY 2022	% of LEAs* Reporting LEA Subgrant Expenditures for Personnel Salaries or Benefits in FY 2022	FY 2022 Personnel Expenditures from ESSER Funds
CARES ESSER	4,332	27.0	\$857,616,925
CRRSA ESSER	11,529	71.0	\$11,915,847,724
ARP ESSER	10,757	66.1	\$9,963,820,925
Total ESSER	-	-	\$22,737,285,575

* "% of LEAs" represents the percentage of all LEAs that were subgranted funds from the respective ESSER Fund: CARES ESSER, n = 16,055; CRRSA ESSER, n = 16,238; ARP ESSER, n = 16,274.

Safe In-Person Learning and Future ESSER Reporting by SEAs, LEAs, and Schools

More than 82 percent of LEAs expended funds to implement at least one method to maintain safe in-person instruction.

During the 2021-2022 school year, as schools nationwide continued to respond to the impacts of the COVID-19 pandemic on in-person learning, many LEAs continued to spend funds on keeping students and staff healthy, and ensuring schools remained open and able to provide in-person learning. ESSER funds expended for “Physical Health and Safety” accounted for \$6.7 billion (15.4 percent) of LEA subgrant expenditures with \$17.1 billion planned for this purpose, per Exhibit 1. LEAs reported expending funds to implement at least one strategy to maintain safe in-person instruction that included health mitigation measures including air quality and ventilation, as displayed in Exhibit 6.

Exhibit 6: ESSER Funded Strategies Used by LEAs to Maintain Safe In-Person Instruction

Strategy	# of LEAs Reporting Using this Strategy*	% of LEAs that Expended ESSER Funds in FY 2022 towards this Strategy
Cleaning and disinfection	11,366	68.5
Physical distancing	8,765	52.8
Air quality and ventilation	7,839	47.2
Handwashing and respiratory etiquette	7,211	43.5
Mask use	7,151	43.1
Staying home when sick	6,317	38.1
Contact tracing	5,736	34.6
Screening testing to promptly identify cases, clusters, and outbreaks	5,574	33.6
Promoting vaccination	3,792	22.9

*Counts are limited to LEAs that reported expending ESSER (CARES ESSER, CRRSA ESSER, and/or ARP ESSER) funds during FY 2022; n = 16,594.

Note: Total number of LEAs that reported implementing at least one strategy to maintain safe in-person instruction = 13,625; many LEAs used more than one strategy, which is why the sum of percentages exceeds 100 percent.

Future Annual Reporting Features

In an effort to gain further insights into how ESSER is supporting recovery efforts, specifically for subgroups of students, additional reporting information is required in FY 2023 and beyond that includes program specifics for expenditures pertaining to learning recovery and accelerating academic progress, and additional data related to staffing.

Beginning in FY 2023, additional reporting requirements and future Annual Performance Reports will provide additional information, including:

- Further refined expenditure reporting categories for ESSER funds to provide greater detail about the use of funds;
- Counts of SEAs and LEAs that implemented specific interventions or methods fostering learning recovery and accelerating academic progress, such as evidence-based summer learning, afterschool programs, extended instructional time, high-dosage tutoring, and early childhood education program expansion;

- Participation data for each intervention, including the number of students and breakdown by groups of students participating in interventions; and,
- Data on the hiring and retention of school staff financed through ESSER funds; total amount expended, and the number of specific positions supported by ESSER funds (e.g., special educators, paraprofessionals, bilingual/ESL educators, school counselors, and nurses).

See Exhibit 7 for an overview of the reporting timeline.

Appendix of Exhibit 7 through Exhibit 11

Exhibit 7: ESSER Reporting Timeline

For each program year, the table below describes the year for which grantees report (Reporting period), the school year that is covered by the report, when the data are collected (Collection period), and when the data are available to the public. The table also shows which programs are included in each of the annual reports.

Program year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Reporting period	Mar 2020 to Oct 2020	Oct 2020 to end of State FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
School year (SY)	SY 2019-20 (partial)	SY 2020-21	SY 2021-22	SY 2022-23	SY 2023-24	SY 2024-25
Collection period	Winter 2021	Spring 2022	Spring 2023	Spring 2024	Spring 2025	Spring 2026
Data publicly available	Published June 2021	Published Dec. 2022	Spring 2024 (est.)	Spring 2025 (est.)	Spring 2026 (est.)	Spring 2027 (est.)
CARES ESSER	1 st annual report	2 nd annual report	3 rd annual report	4 th annual report	NA	NA
CRRSA ESSER	NA	1 st annual report	2 nd annual report	3 rd annual report	4 th annual report	NA
ARP ESSER	NA	1 st annual report	2 nd annual report	3 rd annual report	4 th annual report	5 th annual report

Note: There is approximately a two-year span between when activities occur and when their resulting data are publicly available. The green highlighted cells correspond to the years (starting in FY 2023) when more granular data will be collected and reported.

Exhibit 8: ESSER Expenditure Reporting Categories

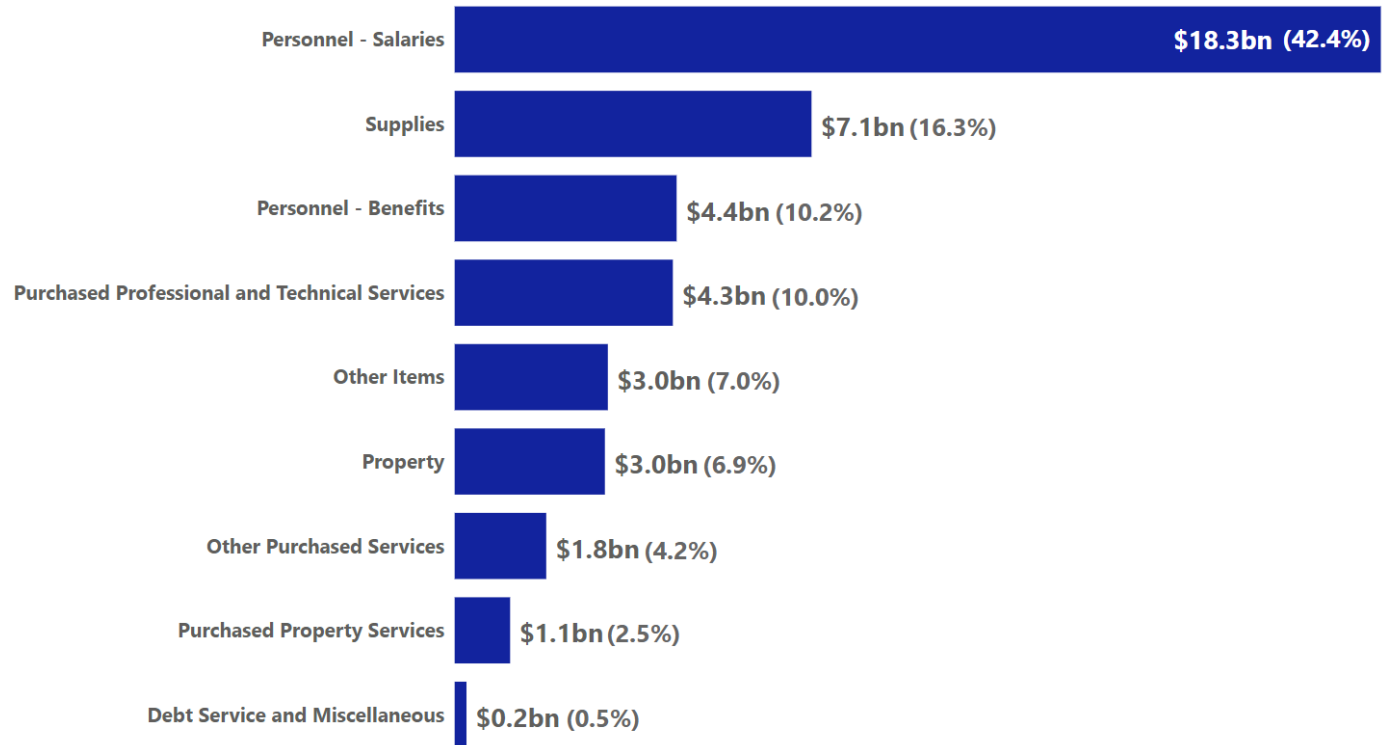
General Accounting Subcategories	ESSER-related Potentially Allowable Examples
Addressing Physical Health and Safety	<ul style="list-style-type: none"> ▪ Building and facilities upgrades and maintenance, including ventilation systems and new construction ▪ Assistance with meals for students ▪ Cleaning and sanitizing supplies ▪ Temporary classroom space to support social distancing ▪ Temporary or additional transportation services to support social distancing to and from school ▪ Capacity-building to improve disaster preparedness and response efforts, including coordination with State, local, Tribal, and territorial public health departments, and other relevant agencies to improve coordinated responses to prevent, prepare for, and respond to COVID-19 ▪ Other health protocols not listed above and aligned to guidance from the Centers for Disease Control and Prevention (CDC) such as vaccines or staff and/or students, COVID-19 testing for staff and/or students, contact tracing, and masks
Meeting Students' Academic, Social, Emotional, and Other Needs (Excluding Mental Health Supports)	<ul style="list-style-type: none"> ▪ Extended learning and/or summer learning ▪ Tutoring ▪ Additional staffing and/or activities to identify and/or respond to unique student needs and/or provide targeted support for underserved student groups, including each major racial and ethnic group, children from low-income families, children with disabilities,

**General Accounting
Subcategories**

ESSER-related Potentially Allowable Examples

	<p>English learners, LGBTQ+ students, migratory students, students experiencing homelessness, youth in foster care, and other groups disproportionately impacted by the pandemic that have been identified by the SEA</p> <ul style="list-style-type: none">▪ Universal screening, academic assessments, and intervention data systems, such as early warning systems and/or opportunities to learn data systems▪ Improved coordination of services for students with multiple types of needs, such as full-service community schools, or improved coordination with partner agencies, such as foster care services▪ Early childhood programs▪ Computer hardware and software▪ Wi-Fi, broadband, or other connectivity▪ Curriculum adoption and learning materials▪ Core staff capacity building and training to increase instructional quality and advance equity▪ Investments in talent pipelines for teachers and/or classified staff
Mental Health Supports for Students and Staff	<ul style="list-style-type: none">▪ Additional staffing and/or activities to assess and support social-emotional well-being, including mental health, for students, educators, and/or families.
Operational Continuity and Other Allowed Uses	<ul style="list-style-type: none">▪ Any activity not described above that is authorized by the McKinney-Vento Homeless Assistance Act, Elementary and Secondary Education Act of 1965, the Individuals with Disabilities Education Act, the Adult Education and Family Literacy Act, and/or the Carl D. Perkins Career and Technical Education Act of 2006▪ Other activities not described above that are necessary to maintain the operation of and continuity of services in local educational agencies, and continue to employ existing staff of the local educational agency

Exhibit 9: General Accounting Subcategory Expenditures used for ESSER Reporting
FY 2022 LEA Subgrant Expenditures by Accounting Objects



Note: Indicated percentages represent the percent of mandatory LEA subgrant funds expended on each respective accounting object category during Fiscal Year 2022. The total amount of mandatory LEA subgrant funds expended in FY 2022 = \$43,279,968,352.

Exhibit 10: General Accounting Subcategories used for ESSER Reporting

General Accounting Subcategories	Description	ESSER-related Potentially Allowable Examples
Personnel Services – Salaries	Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.	Supplementing the salaries of educators and other qualified personnel to perform additional duties or services. Using ESSER funds to support the costs associated with hiring additional teachers and teacher aides to provide intensive support to students.
Personnel Services – Benefits	Amounts paid by the school district on behalf of employees (amounts not included in gross salary, but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.	Offering supplemental financial support for educators who commit to working in a high-need field or school for a minimum number of years.
Purchased Professional and Technical Services	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.	Hiring engineers and architects to plan facility repairs and improvements to enable schools to reduce the risk of virus transmission and exposure to environmental health hazards, and to support student health record management.
Purchased Property Services	Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
Other Purchased Services	Purchased property services that are not classified above.	N/A
Supplies	Amounts paid for items that are consumed, worn out, or have deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.	Hygienic supplies (such as masks or hand sanitizer). Purchasing technology (including laptops, Wi-Fi hotspots, or tablets) that enable students to consistently access instruction.

General Accounting Subcategories	Description	ESSER-related Potentially Allowable Examples
Property	Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.	Purchase trailers or modular units if such purchases are necessary to create additional safe learning spaces due to the COVID-19 pandemic.
Debt Service and Miscellaneous	Activities related to servicing the long-term debt of the school district, including payments of both principal and interest.	Expenditures for interest on bonds or notes, including lease-purchase agreements.
Other Items	Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.	N/A

Exhibit 11: Factors Affecting ESSER Spending and Reporting in FY 2022

The timing of LEA subgrant expenditures and planned expenditures in FY 2022 is reflective of the following considerations:

- SEAs and LEAs likely spent funds in the order that they were received and based on the period of availability, leading to a relatively higher spend down of CARES ESSER and CRRSA ESSER funds during this period. For example, CARES ESSER funds were available through September 30, 2022, while ARP ESSER funds are available through September 30, 2024.
- There is typically a delay between the obligation of funds (i.e., when funds are committed, such as through a signed contract, for a specific purpose) and their expenditure (i.e., when a bill is paid). As a result, funds may have supported activities with a positive impact on students and teachers in FY 2022 but will not be reported as expended until FY 2023. This may have occurred for multiple reasons:
 - In accordance with local contracting rules, many LEAs must receive all services before paying out a contract (expending funds). For example, funds may be obligated for summer learning programs, with funds used to support summer programs in FY 2022, but not expended until the end of the program, in FY 2023.
 - There is often a delay between the expenditure of funds by an LEA and reporting in an SEA’s accounting or data system. As a result, funds may have been expended by an LEA in FY 2022 but not reported as expended until FY 2023.
- A significant portion of funds invested in FY 2022 reflect long-term commitments that will be spent down gradually over the duration of the grant period.
 - For example, by hiring new staff, LEAs have made long-term financial commitments and will now spend these funds down gradually over time, paycheck by paycheck. As a result, while the total amount spent on personnel is not reported as expended all at once, funds are committed and LEAs are unlikely to use funds for other purposes.

Appendix of Data Notes

Colorado: The Colorado Department of Education (CDE) acknowledged that it did not provide a full accounting of ESSER subgrant expenditures that occurred during FY 2022 in its FY 2022 ESSER Annual Performance Report submission. Specifically, CDE reported expenditures for its ESSER subgrantees that had fully expended their subgrant funds by the end of FY 2022 and omitted reporting expenditures for some subgrantees that had only partially expended their subgrant funds by the end of FY 2022. Due to this omission in its reporting, Colorado appears to have expended less in ESSER funds than it actually had expended by the end of FY 2022.

North Carolina: The North Carolina Department of Public Instruction (NC DPI) acknowledged that it did not provide a full accounting of ESSER subgrants made by the end of FY 2022 in its FY 2022 ESSER Annual Performance Report submission. Specifically, NC DPI did not report ESSER subgrant amounts for subgrantees that had not expended ESSER funds before the end of FY 2022. Due to this omission in its reporting, NC DPI appears to have subgranted less in ESSER funds than it actually had subgranted by the end of FY 2022.