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## Describing ESSER spending for recovery in Illinois

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Written By:

**Mariana Barragan Torres, PhD**
**Meg Bates, PhD**
**Anna Barkley**
**Sarah Cashdollar, PhD**


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# Describing ESSER Spending for Recovery in Illinois

## Executive Summary

To mitigate the impact of COVID-19 in the education system, the U.S. federal government disbursed recovery funds to states and districts across the country: Elementary and Secondary School Emergency Relief (ESSER) funds. By examining the utilization of ESSER, we can gain valuable insights into how districts prioritize spending when provided with supplemental resources to face additional challenges. This report explores how ESSER funds were used by Illinois districts to alleviate the impact of the COVID-19 pandemic.

## Key Findings

- ESSER was disbursed in rounds, and district expenses shifted across ESSER rounds. Expenses in the first round were consistent with a desire to safely reopen schools and/or continue remote learning, while expenses in later rounds were consistent with a desire to promote learning renewal.
- On average, districts that spent on facilities and construction spent the most money and highest proportion of their funding on these expenses, but the most common expense across districts was instruction.
- Common district expenses could be grouped into five categories: (1) improvement of physical buildings; (2) improvement of infrastructure for teaching and learning; (3) enhancement of academic, pedagogical, and social-emotional learning experiences; (4) stipends for school personnel; and (5) wellness and safety. Spending across each category differed by district characteristics, suggesting different needs for different types of districts.
- ESSER expenses for instructional salaries were mostly salaries and/or stipends for school staff to extend instruction time via after school programs and summer school initiatives, rather than salaries for new full-time teachers.

## Describing ESSER Spending for Recovery in Illinois

Due to disruptions from the COVID-19 pandemic across educational institutions in the United States, the federal government disbursed the Elementary and Secondary School Emergency Relief (ESSER) funds. These funds were distributed in three rounds (ESSER I–Cares Act funds expire in September 2022; ESSER II–CRRSA Act funds expire in September 2023; ESSER III–ARP Act funds expire in September 2024). In this report, part of IWERC's Learning Renewal series, we explore how all rounds of ESSER funds were used by Illinois districts to alleviate the impact of the COVID-19 pandemic. Specifically, we ask: *How did school districts in Illinois spend ESSER funds*?

We use a unique combination of data sources: (1) the Illinois ESSER Spending dashboard developed by the Illinois State Board of Education (ISBE); (2) the Illinois Report Card from school years 2020-21 (SY21) through SY23; and (3) district budget descriptions for each expenditure districts made for ESSER III across its three fiscal years (FY2022, FY2023, and FY2024). We use a combination of descriptive statistics, text mining, and classification methods to explore how districts spent their ESSER funding and how district characteristics related to these spending patterns.

A growing body of research shows a consistent causal relationship between school spending and positive educational outcomes (Jackson & Mackevicius, 2021). By examining the utilization of ESSER funds, we can gain valuable insights into how districts prioritize spending when faced with extenuating circumstances causing disruptions to learning, while also armed with additional resources to address these issues. Future sources of funding could be designed based on best practices from ESSER and on the priorities districts revealed through their ESSER spending. In addition, further research could build on the foundation laid in this report to examine how different types of spending may have impacted student outcomes/recovery (which IWERC has studied in an upcoming report).

In the next sections, we provide background on ESSER spending across the United States and Illinois. Then, we introduce the data and methods used to study ESSER spending patterns. Finally, we present the results and implications of this work.

## Background

Recognizing the critical role of education in the face of the COVID-19 pandemic, the U.S. federal government implemented emergency spending measures to support schools and students across the nation. Through three rounds of ESSER funding, the federal government disbursed $189.5 billion to support the safe reopening of schools, address learning loss, and ensure the continuity of education through various means such as technology upgrades, additional staff hiring, and the implementation of health and safety measures (American Rescue Plan Act, 2021). While ESSER provided welcome relief to schools, it remains to be seen how states and districts spent this money and what impact it had in supporting schools, teachers, and students nationwide. Understanding these patterns is important because it can point to previously unknown district needs, as well as shed light on high-leverage areas for potential investment in schools.

Emergency funds were distributed in three rounds. In the first round of funding, March 2020, Congress allocated $13.2 billion in ESSER funds from the Educational Stabilization Fund. The second round was approved in December 2020, providing an additional $54.3 billion (ESSER II). Finally, in March 2021, the

American Rescue Plan (ARP) included an additional $122 billion in what came to be known as ARP ESSER (or ESSER III). In this third round of ESSER, "…[a]t least 20% of the allocation must be spent on mitigating lost instructional time through evidence-based interventions" (*ISBE*, n.d.).

ESSER funds were allocated by the federal government to State Educational Agencies (SEAs) —like ISBE—which then distributed the funds to districts and other Local Education Agencies (LEAs). SEAs had to allocate at least 90% of their total ESSER funds to school districts following the same proportions as Title I funds, according to the Elementary and Secondary Education Act (ESEA).[1] Each SEA had some discretion over the use of the remaining funds, but was, "required to reserve at least 5 percent of its total ARP ESSER funds to carry out activities to address the academic impact of lost instructional time; at least 1 percent for the implementation of evidence-based summer enrichment programs; at least 1 percent for the implementation of evidence-based comprehensive afterschool programs," and, "no more than half of 1 percent… for administrative costs" (American Rescue Plan Act, 2021, p. 21196). Across all rounds, ESSER funds were distributed using the same formula.

The U.S. Department of Education (2022) reported that 43% of ESSER funds were used to support academic and social-emotional needs in schools, with 44% of those funds used for personnel, including stipends for additional staff and overtime. Resources were also used for re-engagement strategies and mental health supports. Many states, including Illinois, publicly reported the ways in which their allocated resources were spent. Appendix A details all available public information across the nation.[2] Importantly, the proportion of resources spent in each category and specific strategies did vary across the nation. Moreover, how states reported their expenses also varied considerably; while some reported broad budget categories in which they spent, others reported specific expenses on programs and policies they implemented. For example, states that reported specific expenditures in salaries for teachers and/or certified staff include Alaska, Georgia, Idaho, Illinois, Kansas, Michigan, Nevada, Oklahoma, and Texas. Examples of states that reported investments in summer and after school programs include Colorado, Georgia, Hawaii, Kansas, Mississippi, New Hampshire, and South Carolina. The Edunomics Lab at Georgetown University has quantified ESSER spending patterns across states using publicly available data and examined how these patterns are related to changes in test score outcomes.

Illinois districts had flexibility in how they spent their ESSER funds. Districts wrote budgets and plans to safely reopen schools and to identify their uses of each round of ESSER funds. ISBE tracked district spending and compiled the allocation and spending data into a dashboard that updates as funds are spent. Allocation corresponds to the overall amount disbursed to each district, and spending to the actual amount being used for any of the authorized categories. According to the dashboard data website, as of June 2024, Illinois districts had spent more than 87% of their allocated funds (100% of funds in ESSER I and ESSER II, and 81% of ESSER III; 78% of SEA 9.5% has been spent ).

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[1] U.S. Department of Education (n.d.): "Title I, Part A (Title I) of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act, provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging academic standards."

[2] As of February 2024, we were unable to find details on ESSER spending for the following states: Arizona, Arkansas, California, Connecticut, Delaware, Florida, Iowa, Kentucky, Louisiana, Maine, Massachusetts, Minnesota, Missouri, Nebraska, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, Utah, Vermont, Washington, West Virginia, Wisconsin, Wyoming.

## Method

### Data

This study combines data from three distinct but complementary sources. First, we used data from ISBE's ESSER Spending dashboard, which contains allocation and spending for each ESSER grant by school district and round. Second, we analyzed budget descriptions for all expenditures across all fiscal years of ESSER III to describe categories of expenditure used by districts. And third, we used data on district characteristics from the School Year 2019 (SY19) Illinois Report Card to explore differences in spending across different kinds of districts. Next, we describe each data source in detail.

#### *Illinois ESSER Spending Dashboard*

All ISBE budgets and spending reports, including ESSER, categorize expenditure by codes for Functions and Objects. Function codes describe the overall purpose of spending, and object codes describe the type of expense incurred. Thus, districts report each individual ESSER expenditure as a combination of a function and an object code. Table 1 lists the function and object codes available to categorize spending in Illinois; definitions for each code can be found in ISBE's Administrative Code.

**Table 1.** Function and Object codes for Illinois budgets and spending reports.

| Function | Descriptor | Object | Descriptor |
|---|---|---|---|
| 1000 | Instruction | 100 | Salaries |
| 2110 | Attendance & Social Work Services | 200 | Employee Benefits |
| 2120 | Guidance Services | 300 | Purchased Services |
| 2130 | Health Services | 400 | Supplies & Materials |
| 2140 | Psychological Services | 500 | Capital Outlay |
| 2150 | Speech Pathology and Audiology Services | 600 | Other Objects |
| 2210 | Improvement of Instruction Services | 700 | Non-Capitalized Equipment |
| 2220 | Educational Media Services | 800 | Termination Benefits |
| 2230 | Assessment and Testing | | |
| 2300 | General Administration | | |
| 2400 | School Administration | | |
| 2510 | Direction of Business Support Services | | |
| 2520 | Fiscal Services | | |
| 2530 | Facilities Acquisition and Construction Services | | |
| 2540 | Operation and Maintenance of Plant Services | | |
| 2550 | Pupil Transportation Services | | |
| 2560 | Food Services | | |
| 2570 | Internal Services | | |
| 2610 | Direction of Central Support Services | | |
| 2620 | Planning, Research, Development & Evaluation Services | | |
| 2630 | Information Services | | |
| 2640 | Staff Services | | |
| 2660 | Data Processing Services | | |

| | |
|---|---|
| 2900 | Other Support Services |
| 3000 | Community Services |
| 3700 | Nonpublic School Pupils' Services |
| 4000 | Payments to Other Districts and Governmental Units |
| 5000 | Debt Services |

A total of 224 function-by-object code combinations were possible. As of the date we received ESSER Spending Dashboard data for analysis (November 2023), a total of 5,185 grants were allocated across the three ESSER rounds in Illinois, and were distributed among 1,055 unique recipients, including traditional school districts, special education districts, public charter schools, Regional Offices of Education (ROEs), and some education-related NGOs. Our analysis is limited to the use of ESSER funds by Illinois districts that received ESSER grants (the number varies from round to round). From SY19 to SY23, the total number of districts in Illinois declined from 865 to 852.

Table 2 summarizes the number of grants distributed across all rounds to all districts. To the date of analysis, 99% of allocations in ESSER I and ESSER II were spent, whereas 57% of allocations in ESSER III had been spent. In addition, ISBE had the opportunity to allocate 9.5% of ESSER funding using a different rule—non-Title I—to allow all schools to have access to federal funding. These numbers are also included in the table.

**Table 2.** Average expense of ESSER grants by districts in Illinois (November 2023).

| | Number of grants across Illinois districts | Average grant expense in USD | Range of grant expense in USD |
|---|---|---|---|
| ESSER I | 852 | $597,828 | $808 (Ohio CHSD 505)-$205,000,000 (CPS) |
| ESSER II | 848 | $2,326,544 | $2,724 (Ohio CHSD 505)–$796,000,000 (CPS) |
| ESSER III | 812 | $3,410,753 | $6,152 (Ohio CHSD 505)–$1,200,000,000 (CPS) |
| SEA 9.5% | 1,423[a] | $115,386 | $670 (CCSD 62)– $24,700,000 (CPS) |

[a:] More than one SEA grant per district could be allocated by ISBE. ESSER I, III, and III grants were disbursed to all public school districts. Data in Table 2 are limited to those for which we had SY19 Report Card data. CPS refers to Chicago Public schools.

This information provides the distribution and breakdown of ESSER expenditures but does not provide complete financial data for districts. In other words, we do not see both ESSER funds and regular (non-ESSER) funds that districts use. Thus, we cannot conclusively say whether districts swapped out their regular funds for certain expenditures (for example, teacher salaries) with ESSER funds. For example, if a district used 100% of their ESSER funds for instructional salaries, we cannot ascertain whether this was in *addition* to regularly allocated funds for instructional salaries (as bonuses, pay-raises, hiring incentives, etc.), or *instead* of regular funds, which could have been spent in another way. Our report is limited to how districts reported spending their ESSER funds, without considering how they may be otherwise shifting their budgets.

### *ESSER Spending Budget Details*

ISBE provided IWERC with budget descriptions for each expense made by districts in ESSER III across three fiscal years (FY22-FY24). We received a total of 93,229 text descriptions of expenses in Illinois districts (80,381 in SY22; 2,509 in SY23; and 10,339 in SY24). This was a large data set with idiosyncrasies, a lot of variation, and outliers. To limit the sample to those expenses that were most common across districts, we selected the expenses corresponding to the top 20 function-by-object combinations, which resulted in analysis of 68,007 text descriptions (55,159 in SY22; 2,509 in SY23; and 10,339 in SY24).

### *SY19 Report Card Data*

We used data from the SY19 Illinois Report Card to summarize district characteristics. This data represented district characteristics prior to the COVID-19 pandemic—before the pandemic's vast and differential effects on schools took hold. The Report Card includes detailed data on schools and school districts. For this study, we used data on Illinois' 865 public school districts in SY19.[3] These data include the school district size, the grade bands of students they serve (elementary, high school, or unit), and Evidence-Based Funding (EBF) tier. The state categorizes all districts into an EBF Tier, which reflects the extent to which local financial resources meet students' educational needs (ISBE, n.d.). Tier 1 schools are furthest from adequate funding, while Tier 4 schools have adequate or more than adequate funding. Report Card data also contain information on student characteristics and demographics, such as racial/ethnic makeup of the student body and the share of students who are English Learners, who have IEPs, and who are eligible for Free and Reduced-Price Lunch (FRPL). We used this information to understand how spending patterns varied across different types of districts.

## Analyses

We used an explanatory sequential design (Creswell, 2014). We first used quantitative data to describe the function-by-object codes (hereafter "codes") used by districts to report expenses to ISBE. We then conducted a text analysis of budget descriptions to qualify actual expenses of districts and classify them into broader categories of spending (hereafter "categories"). Finally, we explored patterns of categories across districts with different characteristics.[4]

### *Illinois ESSER Dashboard Analysis*

As discussed above, a total of 224 code combinations were possible to report by districts. From these, 28 codes were not used by any districts for any round. The large number of function-by-object codes not used by most districts at each time point means that the data was zero-censored (Franses et al., 1999). Zero-censored data can be misleading because the high number of zeros substantially diminishes averages. As

[3] The number of school districts has decreased since SY19. In SY24 there were 852 districts.
[4] We also used a combination of all perspectives (average dollars spent, average proportion of dollars spent, and number of districts spending in each code) to test a series of classification models to statistically group expenses by similarities. However, the large number of variables, the large variation in terms of the number of districts that used each code, and the predominance of zero-censored data did not result in any meaningful findings.

such, these types of data are commonly analyzed using a two-step function, where only values larger than zero are considered.

With that in mind, we used three approaches to analyzing the data: (1) by average of U.S. dollars spent by districts that used each code; (2) by proportion of expenditure used by each district that used each code; and (3) by number of districts that used each code. These approaches resulted in a different ranking of codes, but together painted a clear picture of where funding was allocated within and across districts.

### *Budget Descriptions Analysis*

Based upon the results from the descriptive analysis, we used the 20 most common codes to analyze ESSER III budget descriptions in more detail (ESSER III included expenses across three fiscal years: FY22-FY24 according to data received in January 2024). We employed text-mining techniques offered by the software WordStat (Provalis Research, 1998-2021) that allowed us to transform and classify all words in the descriptions into structured groups of data. Specifically, we analyzed rows containing the top 20 codes for each fiscal year in ESSER III separately. In this process, two researchers independently used text-mining techniques for each code in each fiscal year and wrote memos on the most common words used to describe each code. From these memos, we saw that certain words were common across codes. Then, we used these memos (or common words) to consolidate codes and create five broad categories of expenses that accurately describe the actual uses of ESSER funds in Illinois districts. In other words, both researchers noted the same expenses across codes, and codes were rolled up into appropriate categories to more broadly describe ESSER funding use. Finally, to ensure reliability, a third researcher created similar categories independently based on memo notes and deemed it reliable with the classification. Finally, categories were applied to all reported ESSER expenses from ISBE's ESSER Spending Dashboard across all three rounds.

### *Differences Across Districts*

For this analysis, we combined the district-level allocation and spending data with data from the Illinois Report Card for SY19. We explored whether expenditures across categories varied by districts' size, level, and EBF tier. We determined which differences were statistically significant using one way ANOVA with Bonferroni correction ($\alpha$ =0.05). Bonferroni correction is a method used to decrease the likelihood of inflation of significant results due to chance as a consequence of a large number of tests of significance (Haynes, 2013).

## Findings

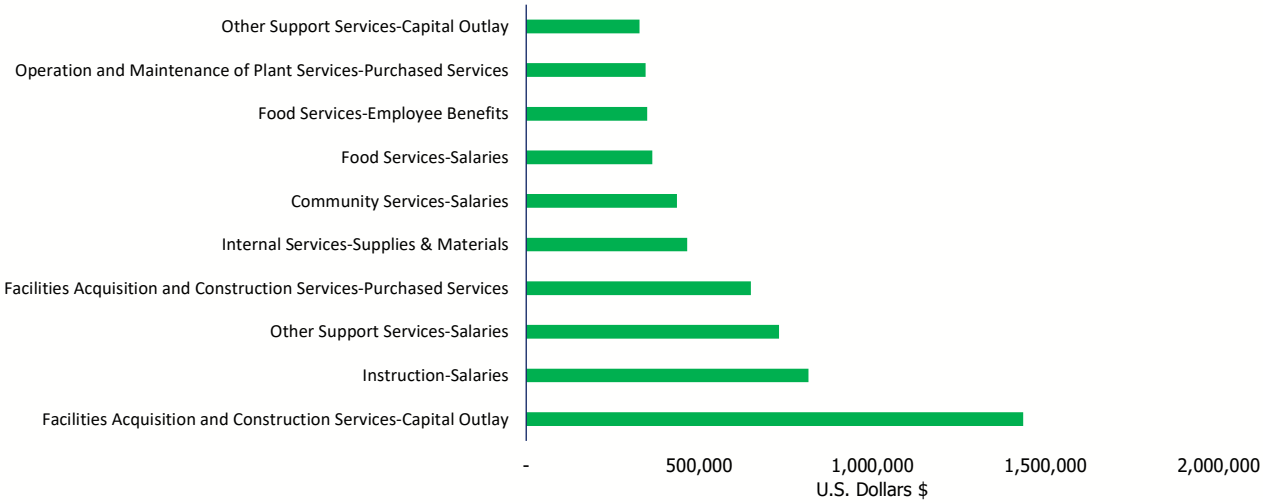
### Use of ESSER Funding: Average Dollars Spent

We start with how much money was spent on each code, according to the data received in November 2023. Figure 1 shows the distribution of average dollars used by districts for the top 10 codes across all grants (including ESSER I, ESSER II, ESSER III, and 9.5% grants) among districts that used those codes.[5] Using this approach, the largest average expense occurred in capital outlay for *facilities acquisition*

[5] As noted in the Methods section, only districts that used a code are included in the average. All districts with $0 for a code were omitted.

*and construction services*; however, only 340 expenses in this combination code were reported by districts across grants. The second highest average expense was on *instructional salaries*, where more than 1,700 expenses across all rounds were reported by districts. *Other support salaries* followed, which included 35 responses with large amounts of resources across all grants. If we put this analysis in per pupil expenditure terms, we find the same top 10 codes (see Appendix B).

**Figure 1.** Top 10 expenses by average district expenditure.



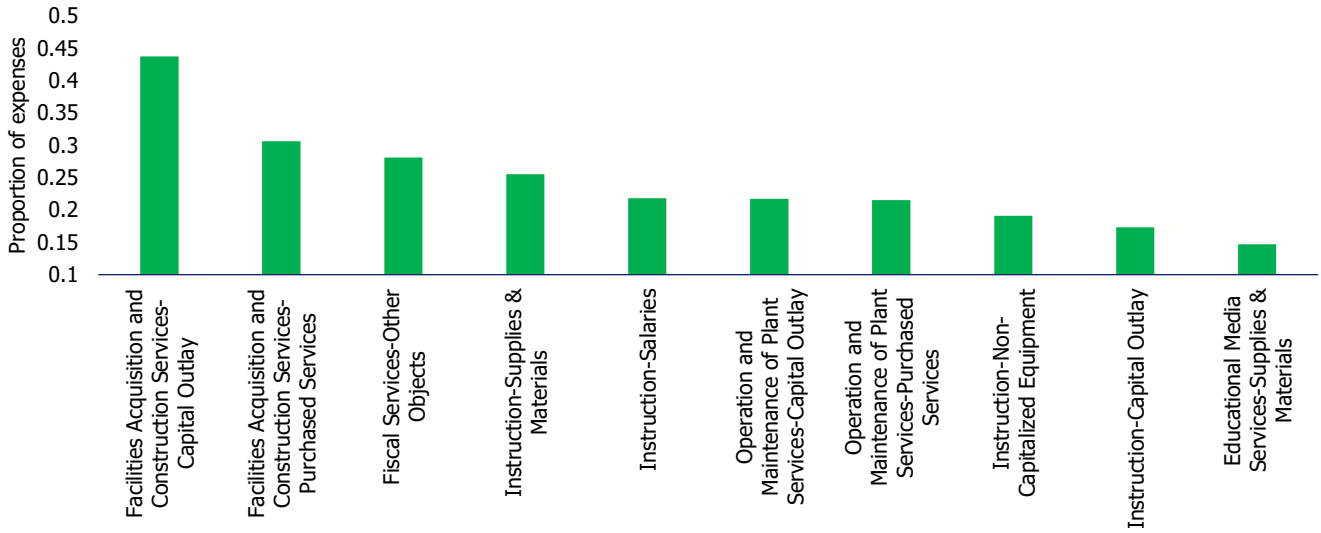

Note: Average over all ESSER grants. All ESSER grants include ESSER I, ESSER II, ESSER III, and 9.5% grants allocated to and spent by districts. "U.S. Dollars $" reflects the average dollar amount spent on each code among districts that spent any amount on the code.

As we showed with this graph, using average expenses provides a useful lens for understanding district spending patterns. However, this perspective is limited because it does not account for how districts differed in the amount of money they received across rounds or the differences in the number of districts that spent in each code. To better understand district priorities and why districts chose spending in one category over another, we also analyzed proportions of expenses (the expenditure on each code divided by the total amount of ESSER funds received by each district) in the next section.

### Use of ESSER Funding: Proportion of Dollars Spent

Examining each district's ESSER expenditures by function-object code as a proportion of its total ESSER funding allows us to compare spending priorities across districts, regardless of the amount received by each district. Average proportions were calculated both overall, including each grant (see Figure 2), and by ESSER round (see Table 3). We saw that districts spent the highest average proportion overall on capital outlay (44%; N = 340) and purchased services (31%; N = 241) for *facilities and construction*, among districts that included these codes as one of their expense types. However, as before, only a relatively small number of districts spent on these codes (and these averages, again, are only for districts that spent on the code). Contrasting the prior analysis, *instructional salaries* ranked lower (fifth place), but a large number of districts spent more than 20% in this category. In other words, the few districts that spent on facilities and construction spent a huge proportion of their money on it, but other expenses like instructional salaries were both common and fairly large expenditures, suggesting a greater overall emphasis on that expenditure across the state.

**Figure 2.** Top 10 expenses by average proportion of district use of dollars.




Note: Average proportion of expenses for each code is calculated using expenses only among districts that reported any expenses in that code over all ESSER grants. All ESSER grants include ESSER I, ESSER II, ESSER III and 9.5% grants allocated to and spent by districts.

The proportion of expenditures on each code varied across rounds. This was expected given the changes occurring with the COVID-19 pandemic itself and changes in educational priorities, ranging from safe reopening of schools to a focus on learning recovery. Table 3 shows these trends across all three rounds. In the first round, the purchase of supplies and materials for instruction (e.g., laptops) was most prevalent. Expenses in the second and third rounds were more similar to each other; while instructional expenses remained relatively important, spending on facilities and operations became more prevalent. These expenses were described as repairs, renovations, and updates of current school facilities (air conditioning, HVAC systems, flooring, and roofing), as well as construction of new facilities, including libraries, laboratories, and gymnasiums.

**Table 3.** Top 10 expenditures as a proportion of district average spending, by ESSER round.

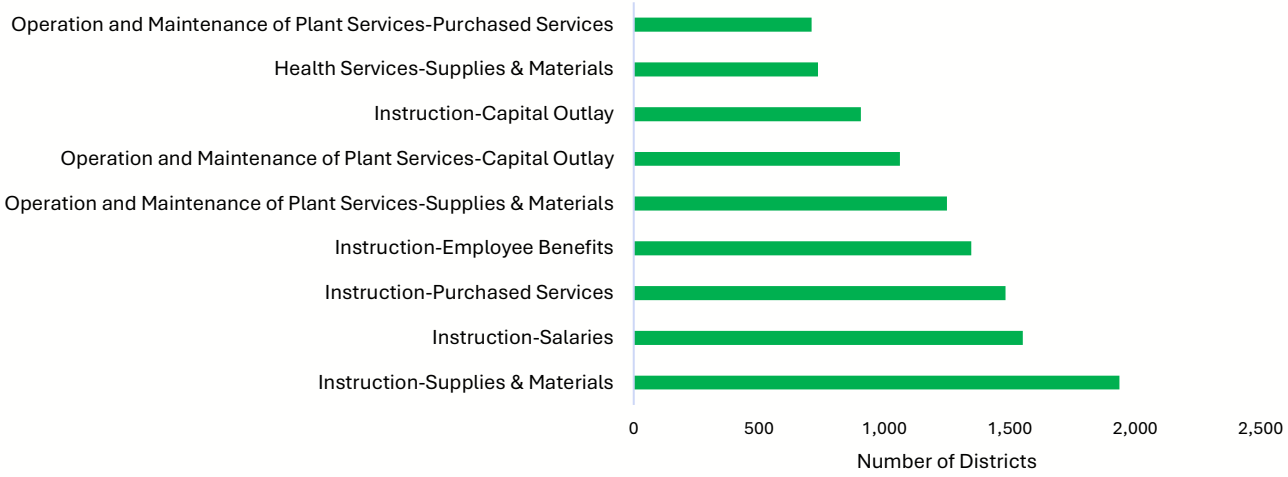
| ESSER I | Proportion | N | ESSER II | Proportion | N | ESSER III | Proportion | N |
|---|---|---|---|---|---|---|---|---|
| Instruction-Supplies & Materials | 0.42 | 693 | Facilities Acquisition and Construction Services-Capital Outlay | 0.45 | 138 | Fiscal Services-Other Objects | 0.5 | 1 |
| Instruction - Other | 0.42 | 1 | Facilities Acquisition and Construction Services-Purchased Services | 0.32 | 107 | Facilities Acquisition and Construction Services-Capital Outlay | 0.46 | 180 |
| Educational Media Services-Supplies & Materials | 0.28 | 91 | Internal Services-Supplies & Materials | 0.29 | 8 | Facilities Acquisition and Construction Services-Purchased Services | 0.32 | 116 |
| Instruction-Capital Outlay | 0.24 | 277 | Operation and Maintenance of Plant Services-Capital Outlay | 0.26 | 419 | Operation and Maintenance of Plant Services-Capital Outlay | 0.27 | 343 |
| Instruction-Non-Capitalized Equipment | 0.24 | 42 | Operation and Maintenance of Plant Services-Purchased Services | 0.24 | 320 | Instruction-Salaries | 0.24 | 751 |
| Improvement of Instruction Services-Capital Outlay | 0.21 | 5 | Instruction-Salaries | 0.22 | 544 | Operation and Maintenance of Plant Services-Purchased Services | 0.24 | 275 |
| Data Processing Services-Supplies & Materials | 0.2 | 16 | Instruction-Supplies & Materials | 0.19 | 596 | Instruction-Supplies & Materials | 0.13 | 647 |
| Information Services-Supplies & Materials | 0.19 | 13 | Instruction-Non-Capitalized Equipment | 0.17 | 63 | Information Services-Capital Outlay | 0.12 | 2 |
| Guidance Services-Salaries | 0.18 | 18 | Pupil Transportation Services-Capital Outlay | 0.16 | 66 | Pupil Transportation Services-Capital Outlay | 0.11 | 73 |
| Instruction-Salaries | 0.17 | 256 | Instruction-Capital Outlay | 0.15 | 345 | Internal Services-Supplies & Materials | 0.1 | 12 |

N corresponds to the number of districts that reported *any* expense in each code. Proportion refers to the average proportion of expenditure spent on that code among districts who reported any expenses in that code (represented in N).

### Use of ESSER Funding: Number of Districts that Spent in Each Code

While proportions are helpful to understand how districts chose to spend money over other possible expenses, the number of districts that decided to spend at least some funding on each expense tells us which categories of spending were most common. Looking at spending from this perspective, districts commonly spent in codes with an instructional function across all three rounds. Operation and maintenance expenses (supplies and materials, capital outlay) and health services (supplies and materials) followed in number. While the proportion of spending in these categories may be smaller, and indeed some expenses may cost less than others, most districts spent their ESSER funds across all these categories at least once, as depicted in Figure 3.

**Figure 3.** Top 10 expenses by number.




Note: Expenses are counted over all ESSER grants. All ESSER grants include ESSER I, ESSER II, and ESSER III grants. The maximum number of expenses in ESSER rounds was about 2,556 (865 x 3 in SY19 and 852 districts in SY23).

Variation in the number of districts spending on each code across rounds was smaller than it was in the average proportion or average dollars spent (see Tables 3 and 4 in comparison); in other words, districts spent mostly on the same codes across rounds, but in different proportions. Table 4 shows that most instruction-related expenses concerned supplies and materials (e.g., textbooks, laptops), salaries and benefits (e.g., teacher stipends, tutors, instructional coaches, contributions to retirement system, health, and life insurance), purchased services (e.g., subscriptions, licenses, curricula), and capital (wireless internet, equipment, facilities). Together, these expenses added up to $2.7B of ESSER allocations (averaging $749,174 per district) for all rounds, with most districts selecting these codes. Other important codes selected by a large number of districts were *operation and maintenance* (e.g., repairs and upgrades to security and air circulation systems) and *improvement of instruction* (e.g., professional development programs and instructional coaches). Importantly, and aligned with the need to maintain safe schools, health-related expenses (nurses, masks, and COVID tests) were also used by more than 20% of districts across all rounds.

**Table 4.** Top 10 expenses by number of districts by each round.

| ESSER I | N | Proportion | ESSER II | N | Proportion | ESSER III | N | Proportion |
|---|---|---|---|---|---|---|---|---|
| Instruction-Supplies & Materials | 693 | 0.42 | Instruction-Supplies & Materials | 596 | 0.19 | Instruction-Salaries | 751 | 0.24 |
| Operation and Maintenance of Plant Services-Supplies & Materials | 544 | 0.17 | Instruction-Salaries | 544 | 0.22 | Instruction-Employee Benefits | 689 | 0.04 |
| Instruction-Purchased Services | 478 | 0.17 | Instruction-Purchased Services | 495 | 0.09 | Instruction-Supplies & Materials | 647 | 0.13 |
| Health Services-Supplies & Materials | 375 | 0.09 | Instruction-Employee Benefits | 480 | 0.04 | Instruction-Purchased Services | 509 | 0.07 |
| Operation and Maintenance of Plant Services-Capital Outlay | 299 | 0.1 | Operation and Maintenance of Plant Services-Capital Outlay | 419 | 0.26 | Operation and Maintenance of Plant Services-Capital Outlay | 343 | 0.27 |
| Instruction-Capital Outlay | 277 | 0.24 | Operation and Maintenance of Plant Services-Supplies & Materials | 419 | 0.06 | Operation and Maintenance of Plant Services-Supplies & Materials | 286 | 0.04 |
| Instruction-Salaries | 256 | 0.17 | Instruction-Capital Outlay | 345 | 0.15 | Instruction-Capital Outlay | 284 | 0.09 |
| Nonpublic School Pupils' Services-Supplies & Materials | 229 | 0.05 | Operation and Maintenance of Plant Services-Purchased Services | 320 | 0.24 | Operation and Maintenance of Plant Services-Purchased Services | 275 | 0.24 |
| Improvement of Instruction Services-Purchased Services | 181 | 0.06 | Health Services-Supplies & Materials | 212 | 0.03 | Improvement of Instruction Services-Purchased Services | 272 | 0.05 |
| Instruction-Employee Benefits | 177 | 0.42 | Health Services-Salaries | 196 | 0.07 | Health Services-Salaries | 222 | 0.05 |

N: corresponds to the number of districts that reported expenses in each code.

### Towards a Broader Understanding of ESSER Funding Use: Categories of Spending

Analysis by codes alone is limited. First, codes are broad. For example, instructional salaries could be used for many specific purposes (e.g., salaries of new teachers or stipends for existing teachers) and capital expenses could consist of many possibilities ranging from the construction of new buildings or school facilities to upgrades of classroom materials or air filter systems. Second, experience with a similar ISBE budget analysis (see Beilstein & Bates, forthcoming) indicated that districts make sense of and apply codes in different ways since definitions of function by object codes are broad and allow for multiple ways of categorizing expenses.

Therefore, to understand ESSER funding use more thoroughly, we analyzed districts' ESSER III budget descriptions for each expense to create *categories* of spending that reflect the purposes for which districts used various codes (see Method section for more). This analysis allowed us to place district expenses into 5 main categories: (1) improvement of physical buildings; (2) improvement of infrastructure for

teaching and learning; (3) enhancement of academic, pedagogical, and social-emotional learning experiences; (4) stipends for school personnel; and (5) wellness and safety (see Table 5).

For this section, we analyzed each expense reported by a district in their budget description separately. After determining the categories, we used them to combine codes reported by districts across all ESSER rounds. Using these categories, we quantified 94% of all ESSER expenses reported by districts across all rounds. The remaining expenses were more idiosyncratic. We quantified the number of districts that reported spending in each category, the average proportion of districts' expenses in each category, and the total amount to which expenses corresponded. Most districts used their resources in more than one category, as they could use their resources in any combination deemed necessary (for instance, a district might spend on both improvement of physical buildings and wellness and safety).

**Table 5.** Operationalization of expenses in the Top 20 Function-by-Object combination codes.

| Category | Function-by-object category (code) | Expenses descriptions |
|---|---|---|
| Improvement of physical buildings | Operation and maintenance – capital (2540-500) N=6,070 | Air conditioning and HVAC systems; water fountains; repairs of current spaces (playground, gym, cafeteria); construction of new spaces (libraries, laboratories); trucks, vans and buses; new furniture; security systems. |
| | Operation and maintenance – purchased services (2540-300) N=1,773 | HVAC units; duct work and building repairs; improvement of facilities (cafeteria, outdoor spaces, kitchen); security and safety systems; third-party maintenance systems. |
| | Media services – materials (2220-400) N=447 | Improvement of indoor spaces and multi-purpose rooms. |
| | Facilities acquisition and construction – capital (2530-500) N=420 | Repair of HVAC and air circulation systems; repair and improvement of school facilities; construction and installation of new spaces. |
| Improvement of infrastructure for teaching and learning | Instruction-materials (1000-400) N=9,316 | Basic school supplies; textbooks and reading materials; new curricula; technology upgrades (laptops and iPads); intervention kits; additional furniture for instruction (collaborative spaces, additional desks); laboratories equipment. |
| | Instruction – capital (1000-500) N=3,970 | Construction and adaptation of learning spaces; enhancements to classrooms and technology (internet upgrades, laptops, smartboards); curricula. |
| | Media services – purchased services (2220- 300) N=584 | Communication services (hotspots and servers); software; educational technology; relocation of instructional spaces; licenses and projectors. |
| Enhancement of academic, pedagogical, and social-emotional learning experiences | Instruction-purchased services (1000-300) N=5,979 | Subscriptions and licenses; fieldtrips; after school and summer school programs; curricula; intervention services; consultation services; mental health professionals; internet provision; tutors; instructional coaches; professional development and teacher training. |
| | Improvement of instruction – purchased services (2210 - 300) N=2,595 | Professional development programs; SEL training; curricula implementation workshops; instructional coaches; learning assessment and evaluation; interventionists; mental health therapists; software. |
| | Improvement of instruction – salaries (2210-100) N=2,540 | Learning specialists; professional development and training; language and literacy interventionists; instructional coaches; teacher certifications and workshops; substitute teachers; curricula implementation and directors; school improvement. |
| | Improvement of instruction – benefits (2210- 200) N=2,257 | TRS; health and dental insurance; implementation of specific programs; curricula; literacy coordinators; DEI and professional development; substitute teachers and teacher specialists. |
| | Guidance services – salaries (2120-100) N=125 | Instructional coach; social worker; school counselor; professional development for SEL; student services director; SEL interventionist. |
| Stipends for school personnel | Instruction – salaries (1000-100) N=13,168 | Stipends for teachers, tutors, instructional coaches, specialists, and interventionists ; salaries for additional responsibilities; temporary teachers; licensed teachers; paraprofessionals; retention bonus. |
| | Instruction – benefits (1000-200) N=11,385 | Federal teacher retirement system (TRS); health and life insurance; stipends; contributions to social security. |

| | | |
|---|---|---|
| | Operation and maintenance – salaries (2540 – 100) N=931 | Custodians; maintenance staff; public health protocol staff; pay for non-certified staff for testing; retention bonus; security workers; facilities manager. |
| Wellness and safety | Operations and maintenance-materials (2540-400) N=1,563 | Cleaning supplies; security surveillance; HVAC and air filters; face masks; sanitation supplies; renovations for flexible seating and outdoor instruction. |
| | Health services – materials (2130-400) N=674 | PPE, cleaning supplies, COVID prevention materials (tests, vaccines, and boosters); incentives for vaccination; air purifiers and HVAC systems; classroom emergency kits; mental health materials. |
| | Food – materials (2560-400) N=293 | Snacks for students and professional development workshops; supplies for grab and go meals; outdoor dining; after school meals. |
| | Health services – salaries (2130-100) and benefits (2130-200) N=230 | School nurse; nurse aid; instructional behaviorist; therapist; supplemental pay for additional and hazard pay; truancy interventionist. |
| | Attendance and social work – salaries (2110-100) and benefits (2110-200) N=166 | Social workers; mental health services; social work intern; truancy officer and interventionists; social services. |

Notes: The numbers in parentheses correspond to the function by object combination code. N denotes the number of expenses in each category in ESSER III budget details. SEL refers to social-emotional learning. TRS is the Illinois Teachers' Retirement System. DEI refers to Diversity, Equity, and Inclusion.

As shown in Table 6, expenses in each category changed across rounds. In ESSER I, the largest proportion was spent on improvement of infrastructure for teaching and learning (to engage students in remote learning and/or get students back in school), and the highest number of districts spent on this as well. These expenses were often reported to be for improving social distancing. In ESSER II, districts spent the most on improvement of infrastructure for teaching and learning, while the highest proportion went to improvement of physical buildings. In ESSER III, the highest number of districts spent on stipends for school personnel, while the greatest proportion was spent on improvement of physical buildings. Critically, stipends for school personnel increased 9 percentage points (in proportion of dollars) from ESSER I to ESSER III. Overall, we observed that expenses increased in average dollar amount from ESSER I to ESSER III, which aligns with the extent to which allocated resources increased in time.

Given the growing interest in the use of ESSER funds to address teacher shortages, as well as concerns about what will happen to hired staff after ESSER funding ends in September 2024, we separately analyzed all instructional salaries reported by districts in ESSER III. We concluded that resources spent in the instructional salaries category (stipends for school personnel) most commonly corresponded to salaries and/or stipends for personnel to extend instruction time via after school programs and summer school initiatives and did not necessarily correspond to new full-time teachers. The detailed analysis is in Textbox A.

**Table 5.** Summary of expenses by category across all ESSER rounds.

| | Total | | | ESSER I | | | ESSER II | | | ESSER III | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | N | % | $ | N | % | $ | N | % | $ | N | % | $ |
| Improvement of physical buildings | 1,909 | 35% | 583,679 | 427 | 19% | 125,641 | 660 | 41% | 713,792 | 620 | 40% | 935,214 |
| Improvement of infrastructure for teaching and learning | 3,431 | 45% | 206,203 | 812 | 51% | 177,176 | 719 | 30% | 265,405 | 727 | 17% | 371,389 |
| Enhancement of academic, pedagogical, and social-emotional learning experiences | 2,720 | 23% | 205,671 | 588 | 20% | 77,259 | 600 | 14% | 196,431 | 668 | 12% | 538,366 |
| Stipends for school personnel | 1,962 | 31% | 900,303 | 311 | 21% | 210,302 | 608 | 28% | 1,283,237 | 804 | 30% | 1,123,396 |
| Wellness and safety | 1,964 | 16% | 98,160 | 724 | 26% | 96,111 | 601 | 12% | 90,973 | 532 | 8% | 119,908 |

Note: N corresponds to the number of districts that reported each expense. % refers to the average district proportion of dollars spent per round of funding on each category. $ represents the average dollar amount districts spent on expenses per round of funding. The total column represents all districts across all times, as well as SEA -9.5% grants.

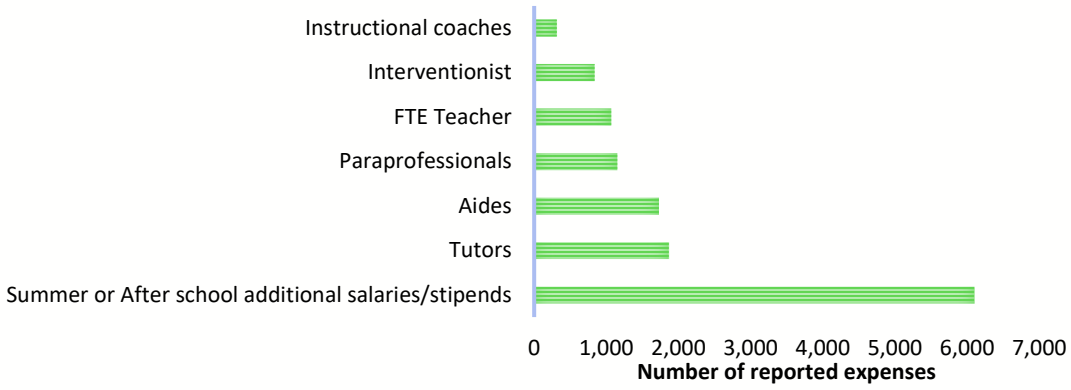
**Textbox A. The Fiscal Cliff and Educator Positions.**

Illinois, like every state, is facing the ESSER "fiscal cliff" in September 2024 due to the expiration of federal pandemic relief funds. Many stakeholders are wondering what the loss of ESSER funding will mean for existing school staff—if ESSER funds were used to support teacher and other staff salaries, a huge upheaval in staffing could be coming.

To explore this issue, we used data from ESSER III—the latest spending—budget details across three fiscal years. We quantified the number of full-time positions reported by districts compared to other expenses related to instructional salaries. A total of 13,168 expenses across districts were analyzed and classified into different types of instructional salaries. From these reported expenses, we coded 13,057 into 7 types of positions reported by districts (as shown in Figure A).

The large majority of these reported expenses corresponded to additional salaries and/or stipends for after school and summer programs, followed by tutors and aides. Slightly more than 1,000 budget details *did* report hiring full-time teachers (FTE), and several included more than one new teacher. However, overall, we concluded that the majority of resources in this category were not used to hire new FTE teachers.

**Figure A.** Frequency of expenses in the Instructional Salary code.



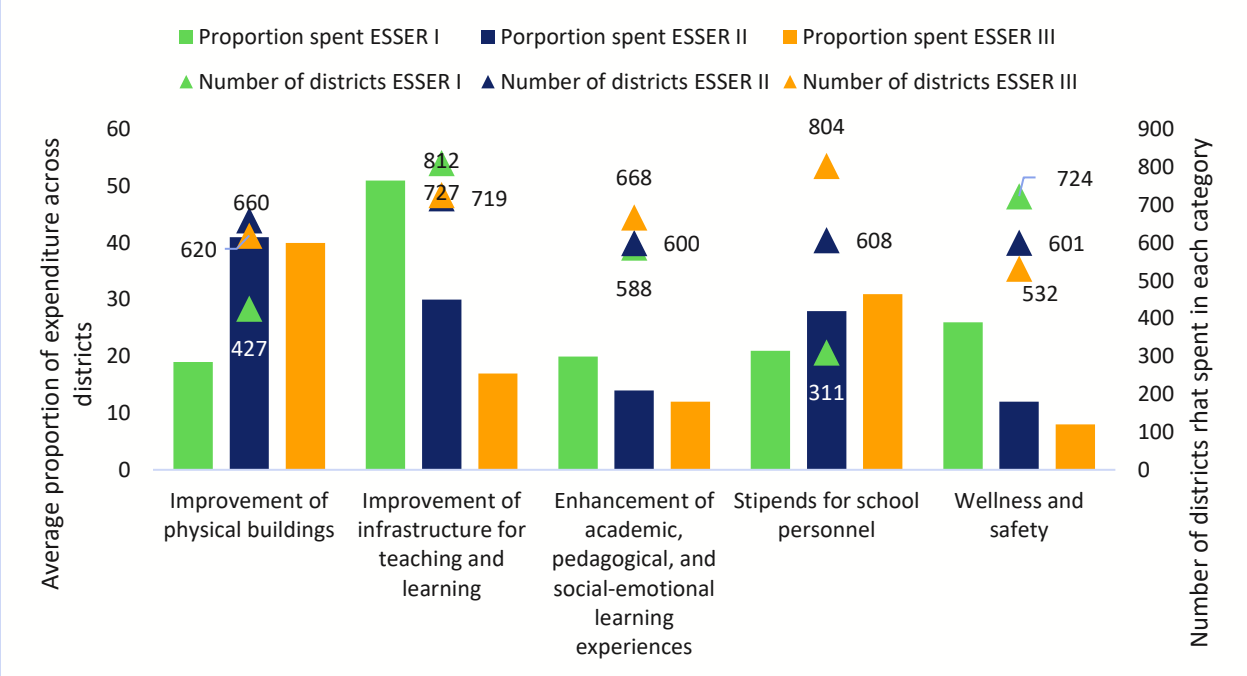

Interestingly, we found descriptions of these expenses across codes that were not necessarily related to instructional expenses. When we analyzed the frequency of expenses reported across the entire set of budget lines, more than 33K cases were observed. About 18K were about summer or after school programs, more than 4K concerned instructional aides, and nearly as many tutors also showed up in the data. However, the number of FTE teachers remained about the same. See also Figures 7 and 8, which show that districts further from adequate funding (EBF Tier I) were less likely to spend on stipends for school personnel.

When ESSER funds expire, districts can choose to cut staff in favor of other programs or vice versa. So, while this analysis helps us to understand how funds were actually spent, we'll have to wait and see how spending actually shifts across districts.

### Patterns of ESSER Funds Use

In Figure 4, we show the average *proportion* spent by districts who reported any spending in each category, by round [bars], as well as the *number* of districts that chose to spend any amount of resource in each category [marker]. We noted that the largest average proportion of expenditure concerned the improvement of infrastructure for teaching and learning during the first round of ESSER, whereas the improvement of physical buildings received a higher average proportion of expenditure in the second and third rounds. The improvement of infrastructure for teaching and learning was also the most popular category in ESSER rounds I and II. By round III, it was second in popularity to stipends for school personnel, a category that districts steadily increased spending in over time. Wellness and safety, on the other hand, received less investment by fewer districts over time, as districts shifted their priorities from the safe reopening of schools to learning recovery.

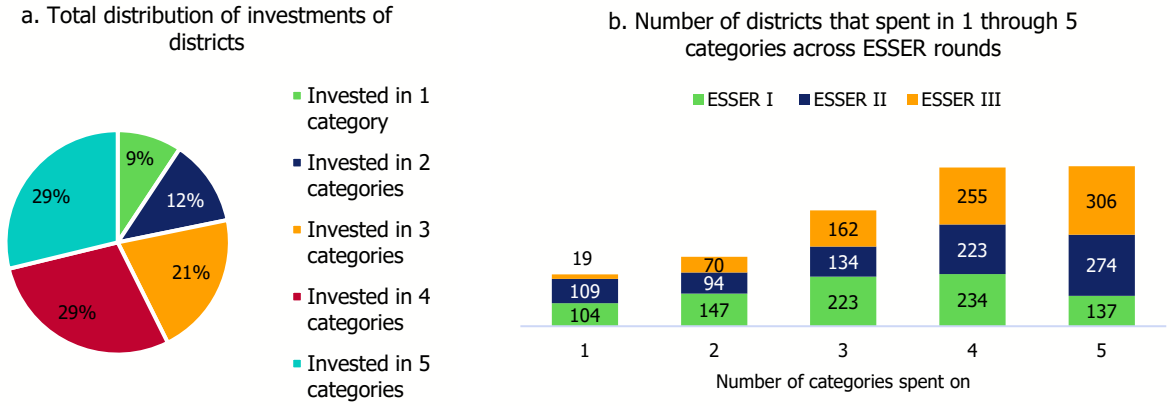
**Figure 4.** Average proportion and number of districts that spent in each category across ESSER rounds.




Note: Average proportion of expenditure reflects the proportion only among districts that reported any expenses in the category. Number of districts corresponds to the number of districts that reported any expenses in each category.

Given that districts could use any combination of categories according to their needs, we were also interested in understanding the extent to which ESSER resources were diversified—that is, how many districts used their funding in one category (and if so, which one) and how many spread their funding across many (if not all) categories—as well as changes through time. Figure 5a shows the proportion of districts by the number of categories they invested in across all grants, and Figure 5b shows these numbers for each round. From these graphs, we conclude that few districts invested only in one category, especially as rounds progressed, and most invested in at least four categories.

**Figure 5.** Distribution of district investments by number of categories.

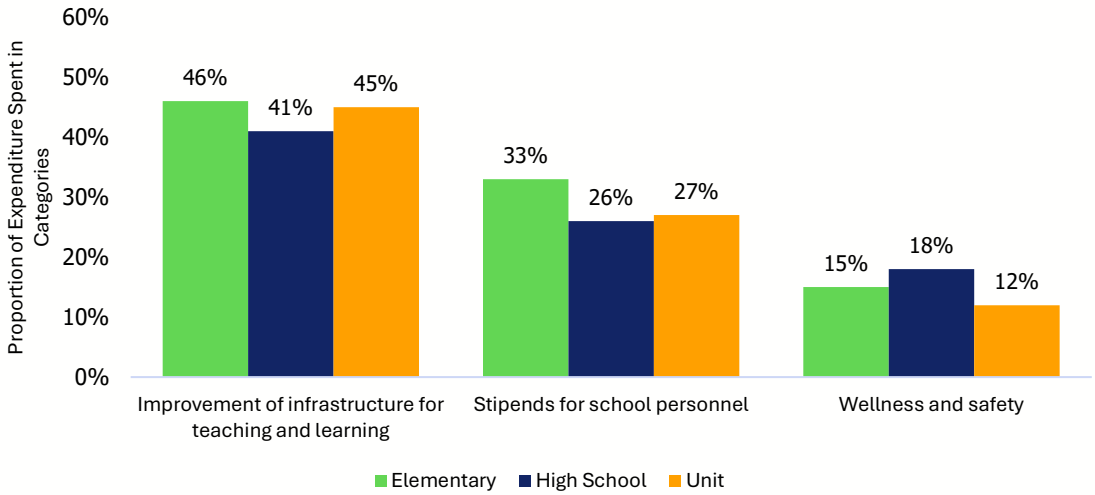



Note: These figures only include districts that spent in at least one of the categories. Districts included in Figure 5 onward are limited to those for which we had SY19 Report Card data.

### Differences in Spending Categories across District Characteristics

We explored whether investment patterns were different across district characteristics. To do so, we used the proportion spent in each category across all rounds and tested for significant differences across district type, size, and EBF tier. We found significant differences across district size in terms of the proportion spent in wellness and safety and stipends for school personnel across all district types, and improvement of infrastructure for teaching and learning between elementary and high school districts, which we show in Figure 6. Specifically, we found that high school districts were less likely to spend in the improvement of infrastructure for teaching and learning than elementary school districts. The same relation was observed in the use of stipends for school personnel. In contrast, high schools spent slightly more in wellness and safety than all other district types.

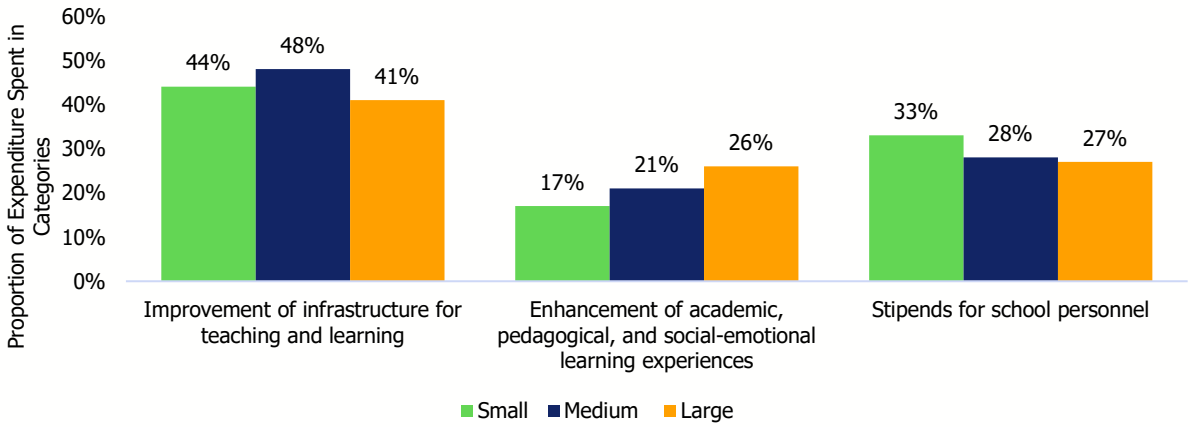
**Figure 6.** Significant differences in the proportion of expenditures across district type.




Note: Proportion of expenditures refers to the average proportion of expenditures spent in each category among districts that reported *any* expenditure in that category and had SY19 Report Card data. Expenditures include all grant types across all rounds.

We also found some statistical differences in the proportion of spending across district size, which are depicted in Figure 7. Specifically, we uncovered that small districts were more likely to spend more on stipends for school personnel than large districts—the difference with medium districts was not significant. And, in contrast, medium districts were more likely to invest more in improvement of infrastructure for teaching and learning than small districts—the difference with large districts was not significant. The different spending patterns between districts of all sizes in the enhancement of students' learning experiences were statistically significant for all district sizes. Here, large districts spent larger proportions in this category, whereas small districts spent the least. This finding further aligns with Barkley and Barragan (2024), where we show that rural districts (often small and medium-sized) were more likely to spend in technology, whereas medium and large-sized districts (typically more urban) were more likely to implement policies related to summer school and tutoring, for example.

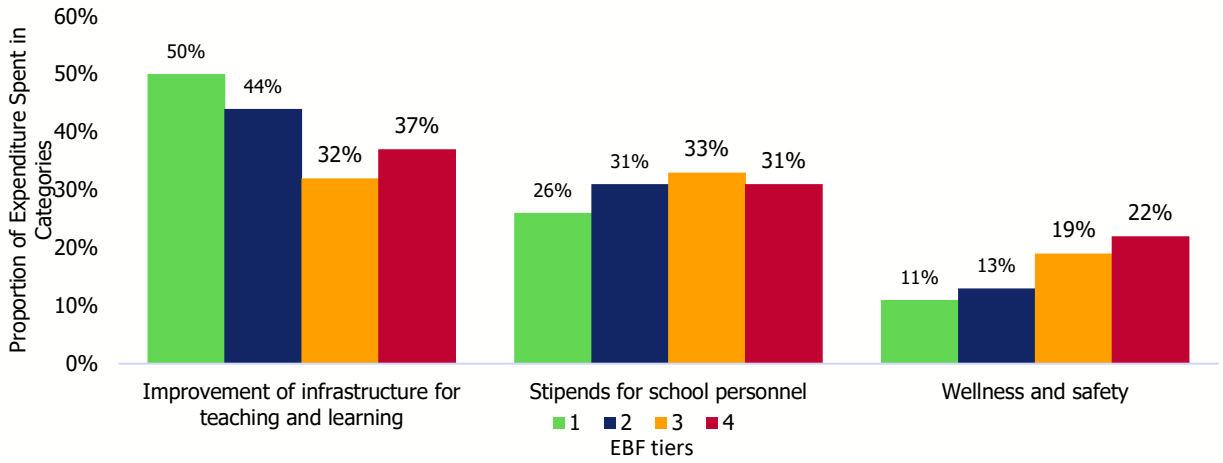
**Figure 7.** Significant differences in the distribution of expenditures across district size.




Note: Proportion of expenditures refers to the average proportion of expenditures spent in each category among districts that reported *any* expenditure in that category and had SY19 Report Card data. Expenditures include all grant types across all rounds.

Finally, we explored significant differences across EBF tiers. As a reminder, EBF tiers indicate the extent to which districts are capable of meeting their financial needs and have adequate funding from local revenue. Tier 1 is assigned to districts who are furthest from adequate funding, whereas Tier 4 is assigned to districts above 100% of funding. Figure 8 shows that spending was significantly different across all district tiers in three categories—improvement of infrastructure for teaching and learning, stipends for school personnel, and wellness and safety. The main takeaway from these patterns is that districts who are the furthest from adequate funding used a larger proportion of their ESSER funds to invest in the improvement of infrastructure for teaching and learning, whereas districts closer to adequate funding were more likely to spend in stipends for school personnel as well as wellness and safety. It is likely that schools without adequate funding had to deal with long-term and standing concerns about school infrastructure before making investments in other types of interventions. These different patterns speak to the needs of districts without adequate funding and their opportunity to invest in longer term options that could improve student learning experiences in the years to come.

**Figure 8.** Significant differences in proportion of expenditures across EBF tiers.




Note: Proportion of expenditures refers to the average proportion of expenditures spent in each category among districts that reported *any* expenditure in that category and had SY19 Report Card data. Expenditures include all grant types across all rounds.

## Summary of Findings

In this paper, we described ESSER spending for learning renewal in Illinois districts. Looking first at budget codes reported by districts for ESSER funds, we found that the most common expense type across districts was instruction. We also examined the largest expense by average dollar amount and by average proportion of dollars among districts that spent in each category. Using this perspective, we found that the largest expenses occurred in capital outlay for facilities acquisition and construction services.

Building on an analysis of budget line descriptions, we collapsed all budget code-related expenses into five broader categories: (1) improvement of physical buildings; (2) improvement of infrastructure for teaching and learning; (3) enhancement of academic, pedagogical, and social-emotional learning experiences; (4) stipends for school personnel; and (5) wellness and safety. Districts commonly used their resources in more than one category, as they could use their resources in any combination deemed necessary. The improvement of infrastructure for teaching and learning was the most popular category of spending in ESSER rounds I and II, and the highest proportion of expenditure in round I. The improvement of physical buildings was the highest proportion of expenditure in the second and third rounds. In round III, stipends for school personnel was the most popular expense.

Given concerns about the ESSER "fiscal cliff" and its potential effects on school staffing, we analyzed instructional salaries reported by districts to be funded with ESSER III dollars. We concluded that spending in the instructional salaries category (stipends for school personnel) was most commonly allocated to salaries and/or stipends for personnel to extend instruction time via after school programs and summer school initiatives. Only a small proportion was allocated for hiring new FTE teachers.

Finally, we explored whether investment patterns were different across district characteristics. We found statistically significant differences across elementary, high school, and unit districts in the proportion spent in wellness and safety and stipends for school personnel, as well as differences between elementary and high school districts in spending on improvement of infrastructure for teaching and learning. We also found some statistical differences in the proportion of spending across district size—small districts were more likely to spend more on stipends for school personnel than large districts, and medium districts were

more likely to invest more in improvement of infrastructure for teaching and learning than small districts. In terms of EBF tiers, we found that districts who are the furthest from adequate funding used a larger proportion of their ESSER funds to invest in the improvement of infrastructure of teaching and learning, whereas districts closer to adequate funding were more likely to spend in stipends for school personnel as well as wellness and safety.

## Discussion / Conclusion

While these findings provide valuable insights into how ESSER funds were utilized by school districts in Illinois, it is necessary to acknowledge that this analysis only pertains to ESSER funding and does not encompass broader school finances. Therefore, it remains possible that districts might have used other funding sources to meet their requirements, such as hiring teachers or covering instructional and infrastructure expenses. Further research is necessary to gain a comprehensive understanding of the overall financial landscape of schools and the long-term impact of COVID relief funds on students' educational outcomes in Illinois. Future work in IWERC's Learning Renewal portfolio will investigate learning loss and recovery in Illinois school districts during the pandemic and beyond, as well as the relationship between learning recovery and districts' use of emergency funding.

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## Appendix A

**Table A1.** ESSER spending reports publicly available in the United States.

| State | Link to Dashboard |
|---|---|
| National | U.S. Department of Education. (2021). ESSER Fiscal Year 2021 Annual Performance Report Summary. Retrieved from https://api.covid-relief-data.ed.gov/collection/api/v1/public/docs/ESSER%20Fiscal%20Year%202021%20Annual%20Performance%20Report%20Summary.pdf |
| Alaska | https://education.alaska.gov/covid/Overview%20and%20Ideas%20on%20LL%202.6.23.pdf |
| Colorado | https://leg.colorado.gov/sites/default/files/images/committees/cde_presentation_esser_covid_recovery_funding_8-30-2022.pdf |
| Georgia | https://gpee.org/wp-content/uploads/2022/11/CARES-Impact-Study-Year-One-Report-Final.pdf |
| Hawaii | https://www.hawaiipublicschools.org/ConnectWithUs/Organization/Budget/Pages/Federal-COVID-Relief-Funding-for-Education.aspx |
| Idaho | https://www.sde.idaho.gov/federal-programs/prf/files/Pandemic-Relief-Funds-Data-Report.pdf |
| Illinois | https://www.isbe.net/Pages/ESSER-Spending-Dashboard.aspx |
| Indiana | https://www.in.gov/doe/grants/esser-geer-dashboard/ |
| Kansas | https://www.ksde.org/Portals/0/ECSETS/Announcements/Report-PastExpenditures11.pdf |
| Maryland | https://marylandpublicschools.org/about/Pages/OFPOS/ESSER/index.aspx |
| Michigan | https://www.michigan.gov/mde/services/financial-management/grants/cares-act-grant-information/covid-19-spend-dashboard |
| Mississippi | https://www.mdek12.org/OFP/Elementary-and-Secondary-School-Emergency-Relief-ESSER-Funds |
| Montana | https://opi.mt.gov/Portals/182/COVID-19/ESSER/AA%20Updates/rp%20ESSER%20II%20Annual%20FINAL%20Spend-Down%20Legislative%20Update%20JP%20WF%20RB%20AA%20Oct23.pdf?ver=2023-10-27-165024-013 |
| Nevada | https://www.nevadaesser.org/public/dashboard/district-profile/tab/public-esser-district-profile-budget-category?dataParameter_Public_Esser_DistrictSelect=2& |
| New Hampshire | https://www.nh.gov/t/DOE/views/iGrant-FinancialTransparencyfromNHSchoolsDistricts/ESSERTotalFundsDashboard?%3Aiid=1&%3AisGuestRedirectFromVizportal=y&%3Aembed=y |
| New Mexico | https://webnew.ped.state.nm.us/bureaus/title-i/esser-funding-report/ |
| North Carolina | https://bi.nc.gov/t/DPI-FinancialBusinessServices/views/COVID-19AllotmentExpendituresandDetailedExpenditures/Story1?%3Aembed=y&%3AisGuestRedirectFromVizportal=y&%3Aorigin=card_share_link |
| Oklahoma | https://readytogether.sde.ok.gov/esser-dashboard |
| Oregon | https://www.oregon.gov/ode/schools-and-districts/grants/pages/esser-transparency.aspx#:~:text=ESSER%20Overview,by%20the%20COVID%2D19%20pandemic. |
| South Carolina | https://ed.sc.gov/data/reports/esser-funding/ |
| South Dakota | https://app.powerbi.com/view?r=eyJrIjoiOTk4MTE3ODYtY2ExZi00YjQ1LTljOTUtMGI2YjgyNWVkMzYxIiwidCI6ImIzMmE4ODRkLTUwMTMtNDFhNy05NzU0LTRhZGRiNDA1NjIxYiIsImMiOjF9 |
| Tennessee | https://tnscore.org/trends-in-tennessee-esser-plans/ |
| Texas | https://www.houstonisd.org/Page/195360 |
| Virginia | https://www.doe.virginia.gov/state-board-data-funding/data-reports/interactive-data-dashboards/esser-funds-allocation-dashboard |

## Appendix B

**Table B.1**. Top 20 per pupil expenditures (in U.S. dollars).

| Function-by-object | N | Mean | S. D. |
|---|---|---|---|
| Facilities Acquisition and Construction Services-Capital Outlay | 358 | $ 1,368,212 | $ 3,490,800 |
| Instruction-Salaries | 1,869 | $ 755,607 | $ 15,000,000 |
| Facilities Acquisition and Construction Services-Purchased Services | 250 | $ 626,706 | $ 1,583,428 |
| Other Support Services-Salaries | 55 | $ 481,474 | $ 2,775,624 |
| Internal Services-Supplies & Materials | 25 | $ 465,280 | $ 1,735,218 |
| Food Services-Salaries | 245 | $ 360,222 | $ 3,470,874 |
| Community Services-Salaries | 106 | $ 352,658 | $ 2,940,550 |
| Food Services-Employee Benefits | 163 | $ 345,089 | $ 2,985,789 |
| Operation and Maintenance of Plant Services-Purchased Services | 757 | $ 327,525 | $ 1,472,956 |
| Operation and Maintenance of Plant Services-Capital Outlay | 1,106 | $ 316,999 | $ 959,151 |
| Other Support Services-Capital Outlay | 9 | $ 255,163 | $ 510,187 |
| Other Support Services-Non-Capitalized Equipment | 2 | $ 254,425 | $ 202,106 |
| Guidance Services-Purchased Services | 169 | $ 206,484 | $ 2,059,652 |
| Instruction-Employee Benefits | 1,609 | $ 195,617 | $ 3,807,235 |
| Instruction-Non-Capitalized Equipment | 267 | $ 189,790 | $ 562,388 |
| Fiscal Services-Other Objects | 2 | $ 176,718 | $ 83,040 |
| Instruction-Supplies & Materials | 3,081 | $ 162,394 | $ 1,167,309 |
| Attendance & Social Work Services-Purchased Services | 156 | $ 162,266 | $ 1,254,862 |
| Data Processing Services-Non-Capitalized Equipment | 8 | $ 159,219 | $ 278,460 |
| Improvement of Instruction Services-Salaries | 584 | $ 157,465 | $ 2,264,005 |