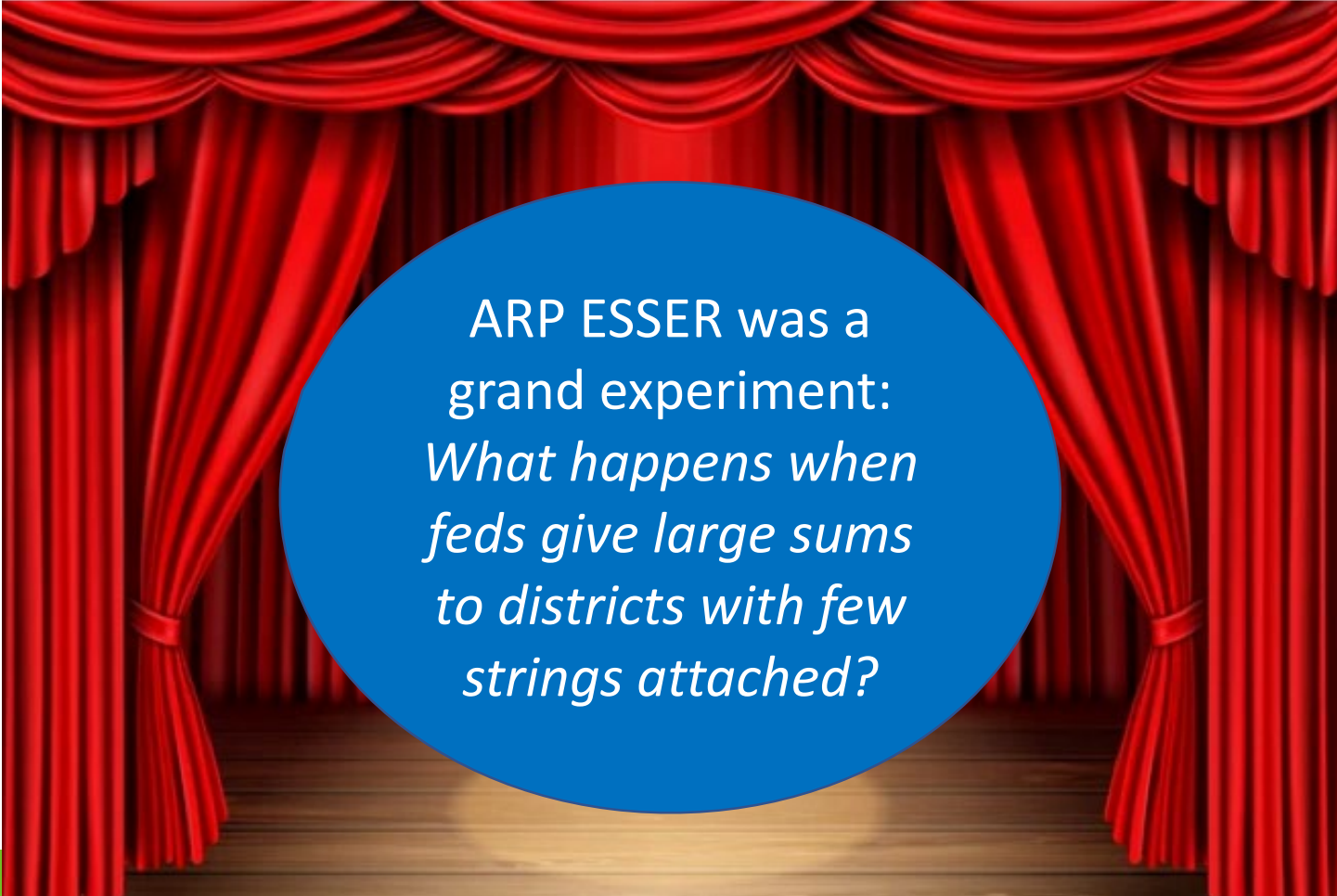


30-Minute Webinar: Will we ever know how ESSER is being spent? Hear how relief money is being tracked and what we're learning as a result.



ARP ESSER was a grand experiment:
What happens when feds give large sums to districts with few strings attached?

Dec. 14, 2021 @EdunomicsLab
Edunomics Lab, Georgetown University
Slides available at edunomicslab.org

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Note: Presentation is on-the-record but Q/A after is off-the-record unless otherwise noted

Everyone wants data on ESSER money

It helps to consider how we want the data to be used.

- A. For advocacy to make the case for continued federal funding.
- B. For research to learn (after the fact) about choices and effects on students.
- C. For equity to ensure dollars were deployed fairly across schools/students.
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Growing concerns for ESSER transparency

At a spicy House Ed Committee Hearing on Nov 17:

- When will taxpayers know how \$ is spent and what students are getting?
- Why has so little ESSER been spent?
- How do we know money isn't misused (fraud)?

ProPublica: “Feds gave billions to America’s schools for COVID relief. Where did the money go?... Limited tracking ...has left officials in the dark.”

OIG Dec 7th report: USED faces “challenges related to tracking the use of COVID-relief funds.”

ARP's ESSER3 funds are flowing...

What do we know about how this money is getting spent??

3/11
ARP
passes

USED approves most
SEA "plans" and releases
remaining 1/3



USED releases
2/3 ESSER3
(\$81B) 3/24.
Remaining 1/3
released when
state plans
approved.

Districts
permitted
to begin
spending

Districts submit
"plans" for SEA
approval

Today

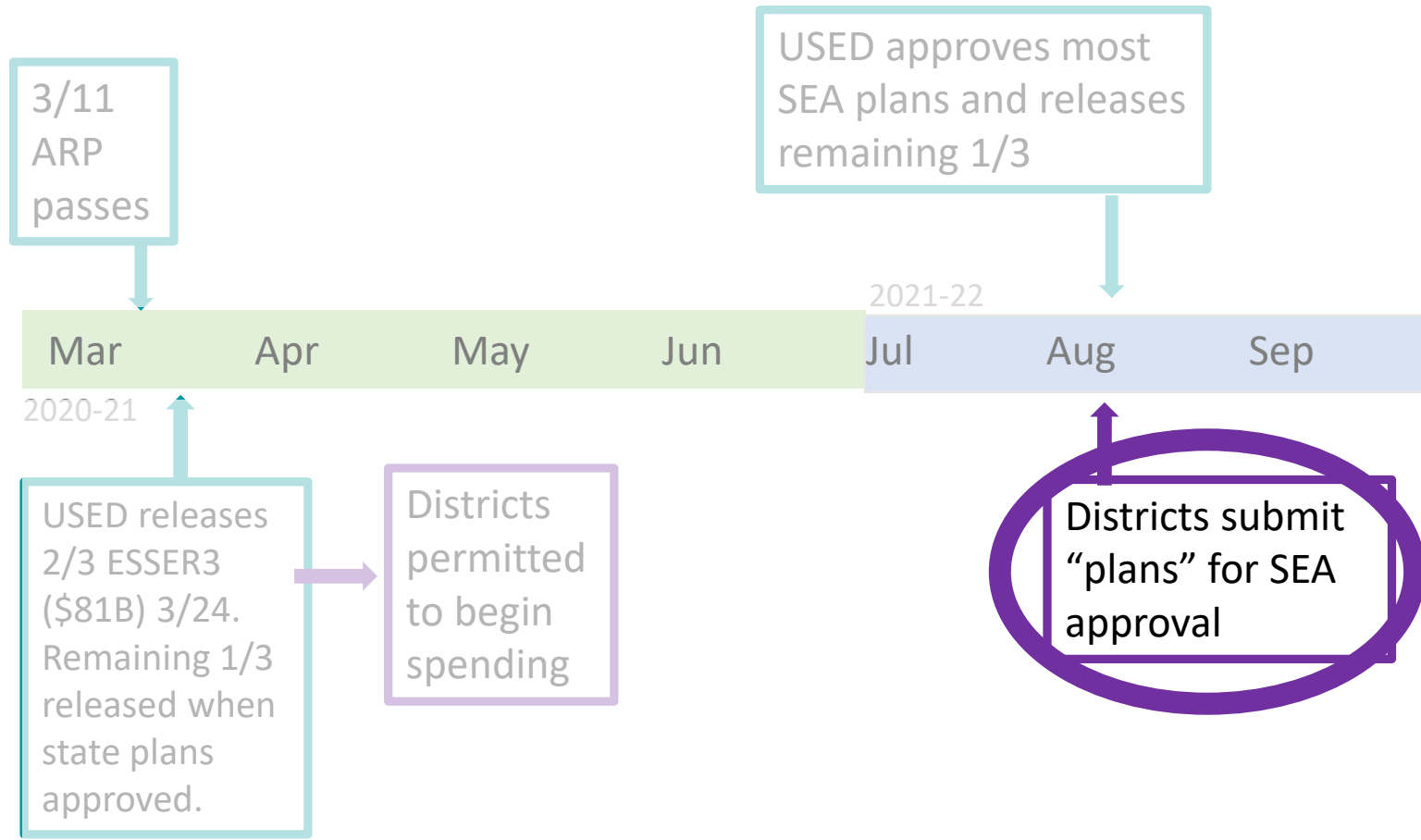


What do we know about how this money is getting spent??

Why not look to district “plans” for answers?

Plans can be helpful early on but have significant limitations:

- Plans are not the same as “expenditures.” Plans change.
- Can’t aggregate plan data since states used different district planning templates.
- ~1/3 states didn’t require full spending plan.

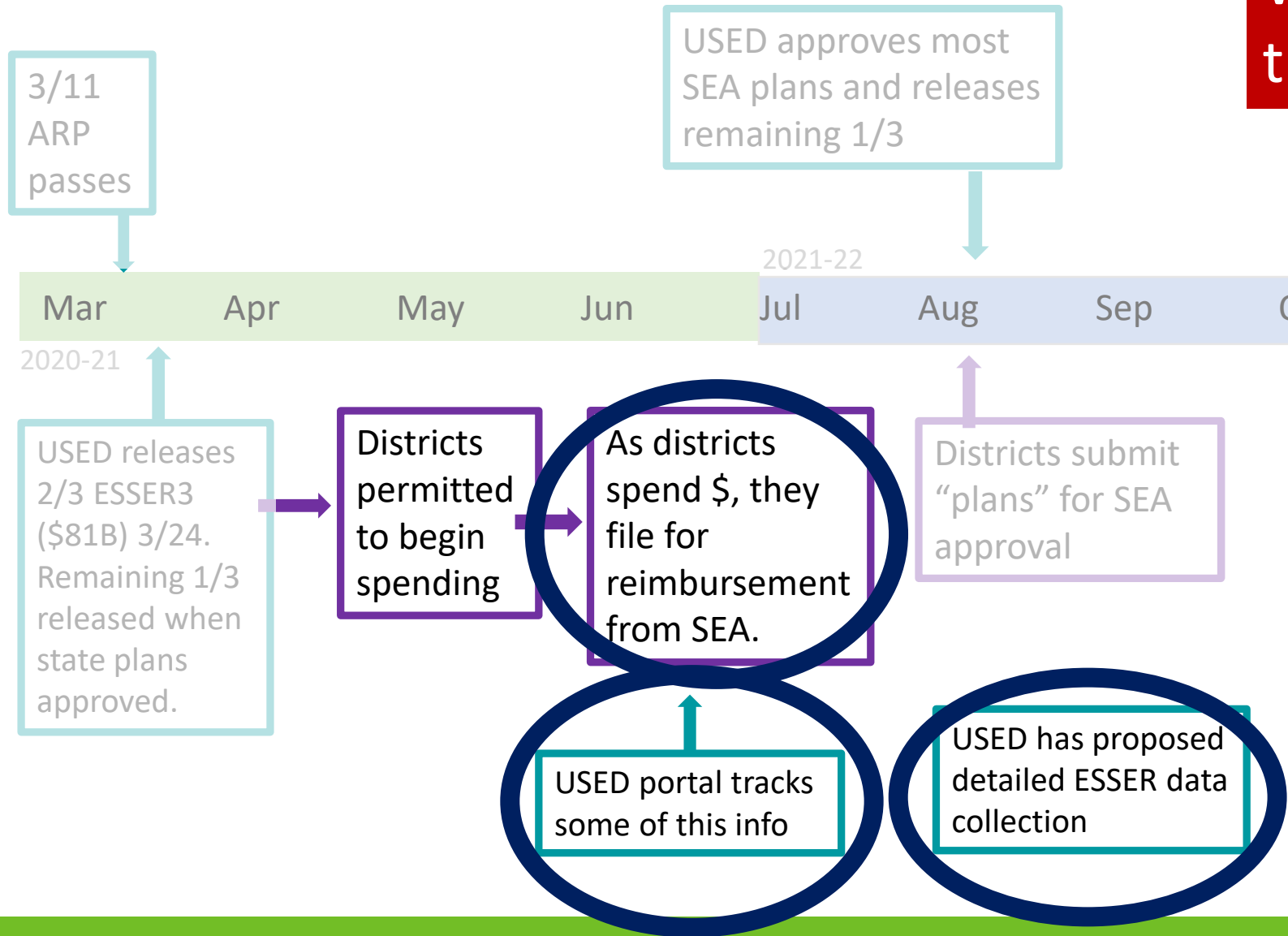


What do we know about how this money is getting spent??

Wait, aren't we tracking ESSER expenditures?

Well, sort of.

1. SEAs gather some data in the reimbursement process (categories vary by state).
2. USED tracks the pace of spending.
3. USED has proposed a bigger ESSER collection.
4. Some standardized financial accounting is in place for all public funds.



1. SEAs gather some data in the reimbursement process

States with public-facing ESSER\$ tracking systems (that we could find):

AL, AK, CA, GA, KS, MT, NC, NM, OH, RI, UT, WA

What's reported varies:

- Object (salaries, benefits, supplies, contracts)
- Function (instruction, admin, transportation)
- Activity (fields vary but could include summer, after-school, mental health)
- Compliance authorization (ESEA, IDEA, etc.)

CA tracks districts' 20% for learning loss:

33 % Summer

5 % Extended year

5 % Extended day

1 % After-school compensatory services

44 % Other

11 % Missing

=> Different states group expenditures differently.



1. SEAs gather some data in the reimbursement process

WA tracks districts' 80%:

28 % Sanitization

11 % Assist Disadv.

8 % Tech

6 % HVAC

1 % Mental Health

<1 % Summer/After Sch

49 % Other

AR tracks districts' ESSER 1-3:

1 % Food

9 % Facilities

21 % Student support

27 % Tech

41 % Systemic procedures

NC tracks ESSER3 by object:

63 % Salaries/benefits

27 % Supplies/materials

6 % Purchased services

2 % Capital

1 % Other



1. SEAs gather some data in the reimbursement process

WA tracks districts' 80%:

28 % Sanitization

11 % Assist Disadv.

8

6

1

49 % Other

AR tracks districts' ESSER 1-3:

1 % Food

NC tracks ESSER3 by object:

63 % Salaries/benefits

Often these data are unsatisfying and say little about what students are getting.

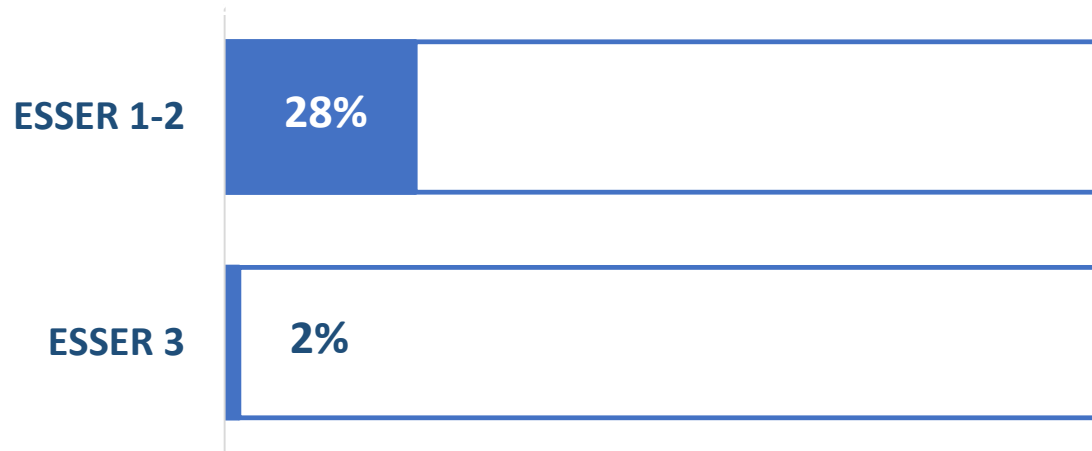
OPPORTUNITY: federal coordination with states could result in more consistent, nuanced, & timely data from reimbursement (E-grant) systems



2. USED uses SEA data to track the pace of spending

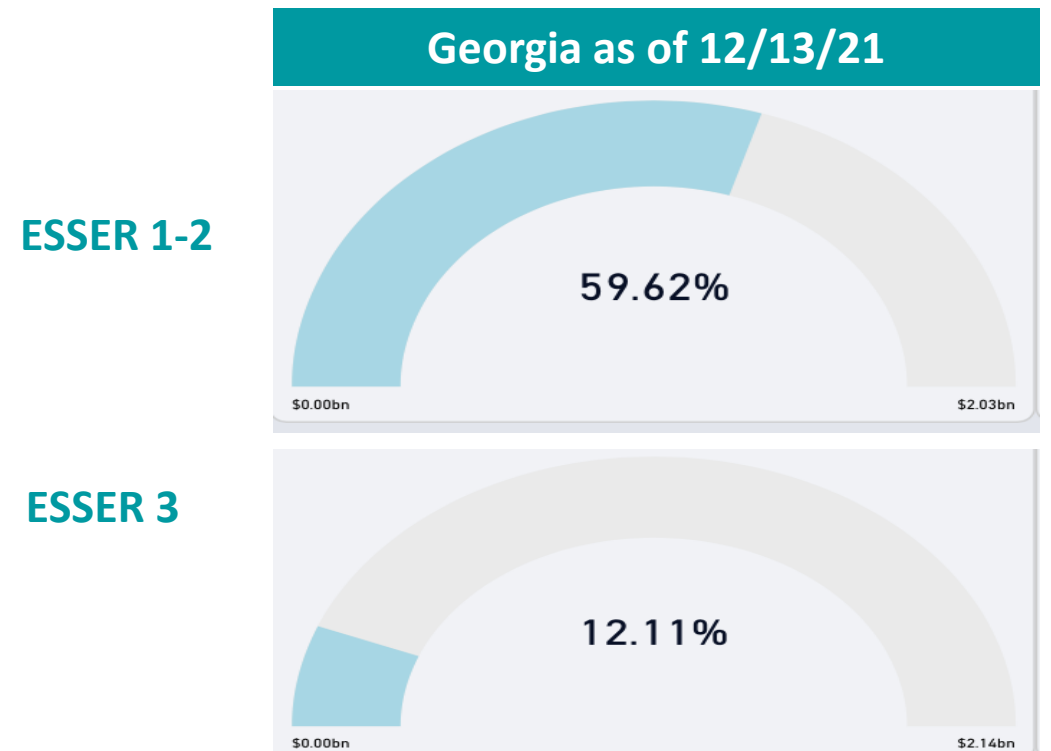
Federal portal: COVID-Relief-Data.ed.gov

Portion spent by all states as of Sept 30, 2021



*Figure created from analysis of published data on the site

But state portals provide more updated data that includes more recent spending



OPPORTUNITY: Sync federal portal with states' data for more timeliness

Patterns in early data are emerging (even if numbers aren't precise):

Expenditure data

Spending has been slow

- Less spending on the 20% for learning loss than on the 80%

Largest category is typically “other” or “systemic” with some using ESSER to:

- Backfill budget gaps
- Pay one-time salary payments

And some spending on:

- Tech
- Sanitization
- Facilities
- Pay increments
- Hiring SEL staff
- Contracts (hard to tell what they are for)

Analysis of plans

Districts are planning for:

All of the items to the left and...

- Tutoring
- Curriculum
- PD
- Summer
- Data systems
- Special ed
- Facilities
- “Supports”

But, plans are already being delayed/hampered/thwarted by:

- Labor shortages
- Administrator overload
- COVID



3. USED has proposed a bigger collection

A draft of the collection was released in October.

30-day comment period closed on Nov. 29th.

Ed Trust:

We need data to demonstrate whether and how ESSER funds impact students.

CCSSO:

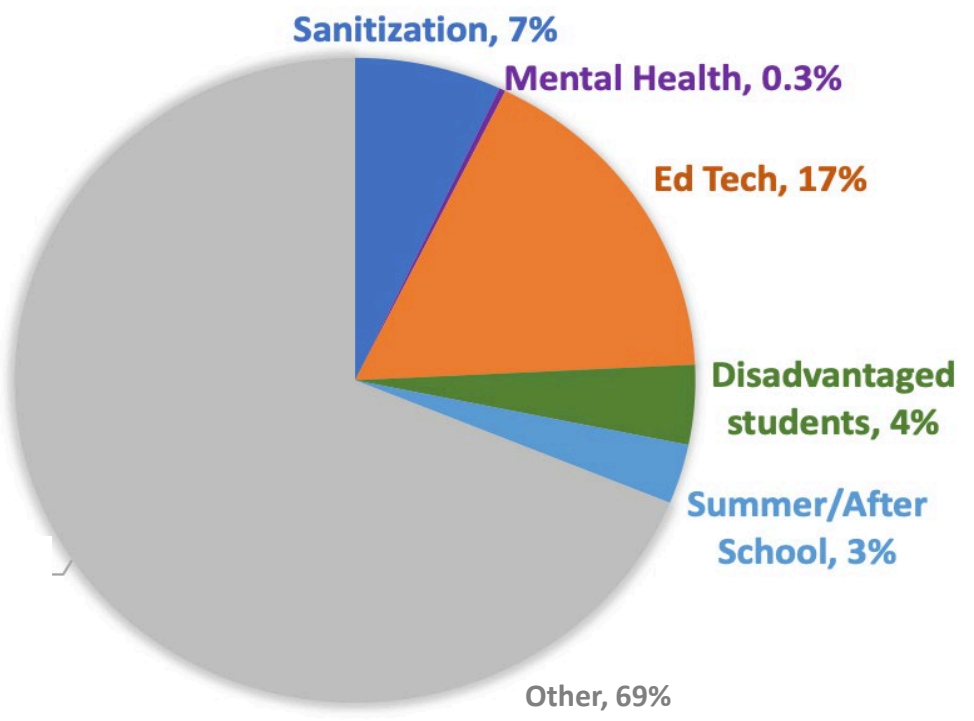
SEAs are already short-staffed and stretched too thin to comply with a collection like this.

CGCS:

These “data demands are disconnected from the reality of school operations.”



USED's proposed collection builds on its earlier ESSER financial data collection, where data quality was poor.



- Of 154 districts that spent over \$10M during the reporting period:
- 25 did not break out total spending according to requested fields.
 - 7 had figures “flagged for quality.”
 - 32 reported all its expenditures in “Other.”
- Of the 132 districts that responded YES to “were ESSER funds used to provide dedicated learning devices?” over half then reported no spending on Ed Tech.
 - Over half left blank the question on whether secondary students had a dedicated device.

Questionnaire was finalized 12/20. Covers ESSER \$ expended 3/20 – 9/20. Data submitted by: 2/1/21. Released 11/2



USED's proposed collection builds on its earlier ESSER financial data collection, where data quality was poor.

Unreliable data happens when:

Questions don't map on to existing systems/fields (it can take years before 14,000 districts yield reliable data).
Funds were already being expended when collection fields were released.

Repeating 2009 mistakes?

OIG 2014 review of ARRA stimulus: "Multiple issues affected the accuracy, reliability, and completeness of the data that recipients reported... Because of the late revisions to reporting instructions, recipients had inadequate time to produce high-quality data."

Will proposed collection succeed?

- Timing and structure put it at risk for poor quality data.
- Most questions are new, e.g. spending on services by student groups by schools.
- Collection will retroactively cover money already spent. 21-22 data dump 11/23.



OPPORTUNITY: Some Qs are answerable with “old-school” data

4. Standardized financial accounting is in place for all public funds

For PULSE TAKING or CASE MAKING:

Sampling led by independent outfits is already offering evidence of frequency of some spending choices.

For RESEARCH:

NCES’s F-33 yields highly reliable “object” and “function” data. New code delineates ESSER funds. 2021-22 data released in 2024.

On EQUITY:

ESSA-mandated school-by-school financials will show schools received more federal funds than others (although ESSER not delineated from other federal \$).



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REMINDER:

Spending is a district-by-district story. Each district makes its own choices. Averages can't tell what happened in your district.

OPPORTUNITY:

- USED & SEAs can ensure transparency and engagement in each district's choices.
- Districts can share their choices and publicly track progress. (Some are!)



Also,

Money is fungible.

So there's that.





From the top:
calls for data
for purpose of
“transparency,”
“compliance”

Meanwhile
schools and
districts need
data to fuel
decisions



OPPORTUNITY:
**Feds / SEAs could fund
the construction of a
high-value operational
data infrastructure to
meet the needs of all
levels of the system.**



What is it?	What financial data does it collect?	When will 21-22 data be public?	What questions can it answer?	What are its limitations?
COVID-Relief-Data.ed.gov	Spend-down rates by federal fund category across states	At least quarterly	How much ESSER \$ did each state and district receive? How fast is being spent?	<ul style="list-style-type: none"> • Cannot identify what the money is buying
USED ESSER collection (as currently proposed)	District spending broken out by program intent, student type, etc.	(possibly Nov 2023)	Which services were provided, for which types of students at which schools, as authorized by which set of federal rules?	<ul style="list-style-type: none"> • Data may be of very poor quality
NCES Common Core of Data (F-33)	District-level expenditures across 12 accounting fields	Summer 2024?	Will track ESSER\$ with standard accounting fields (e.g. salaries/benefits, instruction, admin	<ul style="list-style-type: none"> • Categories are broad • Will not delineate ESSER vs. other fed\$
ESSA School-By-School	School-by-school expenditures per pupil, by state/ local and federal	June 2023	How much more in federal allocations did each school receive during ESSER? How equitably did the district allocated federal \$ across schools.	<ul style="list-style-type: none"> • Cannot identify what the money bought • Will not delineate ESSER vs. other federal \$
Civil Rights Data Collection	School- and district-level staff counts by role	Estimated summer 2024?	How many staff members does the school have, by role, with any public funds?	<ul style="list-style-type: none"> • Will not include expenditure data • Collection will not separate ESSER

What is it?	What financial data does it collect?	When will data on the 2021-22 school year be public?	What questions can it answer?	What are its limitations?
State reimbursement data	Varies, sometimes connected to allowable uses	Available now in a select few states	How are districts spending their ESSER money across broad categories within the state?	<ul style="list-style-type: none"> • Data will vary across states • Districts may not categorize spending in the same ways • “Other” is likely to be the biggest category
District ARP <i>plans</i> or analysis of <i>plans</i>	Varies, some don't include any financial data, others are more detailed	Available now in some states with private outfits scraping some.	What are districts saying they <i>plan</i> to do with their ESSER money?	<ul style="list-style-type: none"> • Still hard to find • May be outdated • May lack financial information • Uneven fields across states
District financial documents	How districts are accounting for their spending	Available now in some districts	How does ESSER spending interact with other district \$s?	<ul style="list-style-type: none"> • May not break out ESSER funds • May not provide much detail • Will vary across districts
Surveys & samples (some done by private outfits)	Likelihood of various priorities and choices.	Ongoing	Which/how many districts are prioritizing which strategies?	<ul style="list-style-type: none"> • Possibly not representative. • May have poor response rates. • Not comprehensive

Samples of Emerging ESSER Reporting Models

HIGH-LEVEL ALLOCATION & EXPENDITURE

The state agency reports on high level allocations and district drawdowns. States include but not limited to:

- Georgia, [LINK](#).
- Washington: [LINK](#).
- Montana: [LINK](#).

CAPTURED IN THE STATE'S E-GRANT SYSTEM

The state egrant systems require a search for a district's plans and reports. The data are hard to access and range of data varies with state reporting. States include but not limited to:

- Alabama, [LINK](#).
- Ohio, [LINK](#).
- Rhode Island, [LINK](#).

ALLOCATION & EXPENDITURE DASHBOARD AND/OR TABLES

Data visualizations on allocations vs. expenditures and allowable/planned use details. States include but not limited to:

- Kansas, [LINK](#).
- North Carolina, [LINK](#).
- New Mexico, [LINK](#).

And underlying data (XLS):

- California, [LINK](#) (xls).

INDEPENDENT DISTRICT REPORTING

Districts that presents their ESSER budget/priorities and related expenditure data. Notable districts include but not limited to:

- Indianapolis (IN), [LINK](#).
- Dallas (TX), [LINK](#).
- Alief Independent School District (AISD) (TX), [LINK](#).
- Hillsborough (FL), [LINK](#).



Q & A

Note: Q&A is off the record unless otherwise stated

Keep us posted on what you're seeing:

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