

School District ESSER 3 Spending: Detail by State

Categories of spending detail and data definitions vary by state. We have taken some liberty in matching those definitions to the selected categories below.

Stronger match to column header	Partial match to column header
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For a complete list of available data by state, visit the ESSER Expenditure Dashboard at edunomicslab.org/esser-spending/. Numbers in cells correspond to footnotes.

For questions or feedback, email Katie Silberstein at ks1747@georgetown.edu. **Revised: 4/6/23**

	Spending By District Available in a Timely Way	20% Learning Loss vs. 80% Flexible	DETAIL ON WHAT ACTIVITIES / SERVICES WERE DELIVERED					DETAIL ON WHAT WAS PURCHASED		
			Tutoring	Summer Learning	Lengthen Day or Year	SEL, Mental Health	Facilities	Labor (Salary, Benefits)	Supplies / Materials	Contracts, Purchased Services
AK							13		24	
AL										
AR							13			
AZ	1			34	34		13	32	25	
CA							14			
CO										
CT										
DE		2					13			
DC		2				9				
FL										
GA										
HI		2			6			16		
IA		3								
ID		3								
IL						11	13		25	
IN							13		25	
KS										
KY	1									
LA							13		26	
MA										
MD	1					10	13	17		
ME	1					11	13			
MI										
MN	1						13		25	
MO										
MS					7	11	13		24	
MT	1		4				13		24	
NC							13		25	
ND							13		26	
NE										
NH						12	13		26	
NJ							13		26	
NM							13			
NV							13	18	21	
NV									26	
NY										
OH										
OK							13		33	
OR			5			11	13	19	22	
OR									27	
PA	1									
RI							13		26	
SC				8	8		13			
SD							15		25	
TN										
TX							13	20	28	
UT	1									
VA										
VT										
WA				8	8				29	
WI				8	8					
WV	1						13		30	
WY	1			8	8		13	19	23	
WY									31	

1. Data are made available less frequently than quarterly. 2. Reports "Accelerated Learning" or "Learning Loss." 3. Reports 80/20 spending without detail. 4. MT reports "Supplemental Learning." 5. OR reports "Remediation" services. 6. HI reports "Learning Loss - After School (A+)." 7. MS reports "Remediation Extended School Year," "After School Programs." 8. Reports Summer & After School as one category. 9. DC reports "Student and Staff Wellness." 10. MD reports "Student Health Services." 11. Reports "Student Health Services," "Student Guidance Services," "Student Psychological Services." 12. NH reports "Student Wellness," "Social Emotional Learning Support." 13. See this state's definition of facilities. 14. CA reports "Inspect AirQual," "Other Maintenance," "Repair Reduce Virus." 15. SD reports "Equipment Capitalized." 16. HI reports "Salary Offsets." 17. MD reports "Instructional Salaries & Wages." 18. NV reports "Salaries" and "Retirement Fringe Benefits." 19. Reports detailed breakdown of salaries and benefits by classification type (e.g., certified, classified, temporary) and benefit type (e.g., FICA, retirement, health). 20. TX reports "Payroll Costs." 21. NV reports "Books and Periodicals," "General Supplies," "Other (Supplies)," "Supplies," "Textbooks." 22. OR reports "Consumable Supplies and Materials," "Non-Consumable Items," "Textbooks," "Periodicals." 23. WY reports "Supplies," "Tech Software," "Tech Supplies," "Non-Capitalized Equipment," "Textbooks," "Library Books." 24. Reports "Other Purchased Services," "Purchased Professional and Technical Services." 25. Reports "Purchased Services." 26. Reports "Purchased Professional and Technical Services," "Purchased Property Services," "Other Purchased Services." 27. OR reports "Instructional, Professional, and Technical Services," "Non-Instructional Professional and Technical Services," "Other General Professional and Technical Services," "Property Services." 28. TX reports "Professional and Contracted Services." 29. WA reports "One-time Contracts." 30. WV reports "Professional and Technical Services," "Property Services." 31. WY reports "Other Professional and Technical Services." 32. AZ reports "Technology," and "Personal Protective Equipment (PPE)." 33. OK reports "Contracted Services" and "Purchased Property Services." 34. AZ reports "New programs/curriculum" defined as "Including academic progress assessments, instructional delivery modifications, summer enrichment, after-school programs, etc."