AASA
THE SCHOOL SUPERINTENDENTS ASSOCIATION

SCHOOL DISTRICT SPENDING OF AMERICAN RESCUE PLAN FUNDING:

PART V

August 2024

INTRODUCTION

During an unprecedented time when the COVID-19 pandemic crippled our country, a record-setting amount of money was directed by Congress to support students and educators in public schools. In March 2020 one hundred and twenty-two billion in federal funding delivered through the American Rescue Plan Act was intended to mitigate the harm caused by school closures during the pandemic and ensure the appropriate re-opening of schools across America to get students "back on track."

Since July 2021, AASA has surveyed district superintendents across the United States about American Rescue Plan (ARP) funding. Through four distinct surveys, superintendents were asked to share their plans to spend ARP funding for the upcoming school year. Beginning with July of 2021 followed by a mid-year update in January 2022 and then an annual update in July 2022 and July 2023, AASA focused on capturing the progression of ARP spending throughout the obligation period.

AASA asked superintendents how they intended to spend the funds, what they hoped to accomplish both in the short and long-term with the funding, and which students would be most impacted by the infusion of these funds. A second survey asked about implementation challenges with the funding: Was the September 2024 deadline realistic? How did supply chain delays and the availability of contractors impact spending? In a third survey, AASA detailed trends in how districts with varying demographics planned to use their ARP funding, what changes superintendents made in how they spent their dollars and what feedback they collected on how the funding should be utilized by their community and stakeholders.

In AASA's final survey of American Rescue Plan district leaders were asked to answer the question most on policymakers and researchers' minds: **How did they actually spend this funding?** Over 600 superintendents from 46 states completed the survey, which ran from June 29 to July 30, 2024.

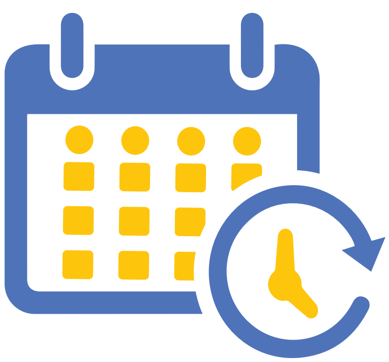
KEY FINDINGS

80%

Expanded instructional time through summer learning, afterschool, and enrichment offerings was the top expenditure for districts using ARP funds. Nearly 80% of respondents indicated that ARP funding went towards these expenditures.

76%

The second most common expenditure was staffing, programming, professional development, and curriculum that addressed the mental health and behavioral needs of students. Seventy-six percent of all respondents indicated this was where they invested funding.



15%

Fifteen percent of district respondents indicated they still need more time beyond the automatic liquidation deadline of January 2025 to spenddown their funds.

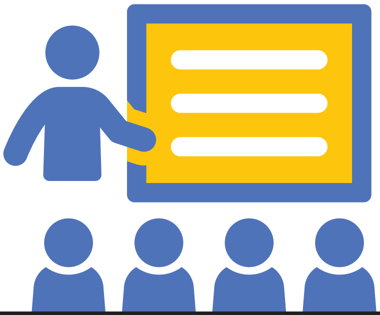
Similar to AASA's findings in 2023, most respondents believe **all students (not any one particular subgroup) will be impacted equally** when ARP instructional programming and personnel are terminated.

As part of this final survey, AASA also sought to gather superintendents' insights for policymakers regarding both the effective and challenging aspects of this fiscal relief package. Superintendents were asked to evaluate how State Education Agencies (SEAs), which had major roles as the passthrough agents and auditors of these funds, support districts' spending decisions. AASA wanted to discern why some districts struggled to liquidate their money by September 2024.

But the question that only communities individually can answer is probably the most important one: Was the ARP money well spent? The answer to that question really hinges on what the goals of the district and community were in spending the ARP funding. Unlike other federal spending programs, community buy-in for district ARP expenditures was explicit as were annual reviews and revisions to district spending plans. As this report clearly documents, communities had different spending priorities for ARP and different methods for utilizing the federal dollars to meet their goals. While some priorities remain clear from the survey, there are too many variables to generalize that district leaders who prioritized tutoring over mental health or facilities over teacher development spent the money better or worse than their colleagues. Coupled with the variance in dollars received outlined by the Education Recovery Scorecard[1] in their June 2024 paper and a July CALDER paper[2] on the great contrast in how districts with similar academic goals structured programs very differently for students, the findings show that it is tremendously difficult for anyone to definitively say there was a best way to spend the COVID relief money.

When evaluating the success of ARP there is still much to learn. The results of these investments may carryover beyond the expiration of these funds. If we believe that money matters in education then we should see the seeds of that investment also bear fruit over time. As of this publication, there is not yet research measuring the effects of district ARP investments in social and emotional well-being, cleaner and healthier learning environments, better data systems to track student progress, or more equitable access to technology, but it does not mean there was no meaningful or academic benefit to those investments. Rather, it means the research and policymaking community must figure out how to measure the impact of those expenditures and whether they were worthwhile.

ARP EXPENDITURE DATA



During initial meetings with superintendents participating in the AASA ARP Committee in 2021, we learned that superintendents viewed the American Rescue Plan as **not just an opportunity to meet the urgent and immediate needs of their students, but also as a chance to invest in systemic, long-term improvements that make a lasting impact on students and educators**. Using this information, survey categories were designed to assess investments with the goal of meeting short-term student needs as well as long-term systemic needs with the acknowledgement that some overlap between immediate and long-term system change was possible. Overwhelmingly, it became clear that superintendents' immediate focus was in utilizing funding programs and people to address students' academic needs from the loss of instructional time.

MOST COMMON ARP EXPENDITURES:
In this survey, the two goals were not separated, but instead combined them into one larger category that asked for detailed expenditure data from every district participant. **The top level findings of this survey strongly parallel the trends reported in the four previous iterations of ARP survey work: adding instructional time and addressing mental health needs were the top priorities for districts across the country, regardless of community type.** This survey was administered as a culminating report, with the hope that the findings would allow AASA not only to solidify the narrative on major funding priorities over time, but also to provide more detail and nuance to that information. Namely, AASA was optimistic the reporting would describe a scenario where districts not only spent in similar buckets, but they did so in a significant manner. What was anticipated, though, is not what was reported. The reality of implementation is that while superintendents reported consistent funding priorities throughout the duration of the COVID funding spend down, the data does not reflect those districts spent similar proportions/rates of their funding on similar uses. While respondents detailed spending in similar categories, they varied significantly in the rate in which they spent in any given category, reflecting the reality of the infusion of a significant amount of funding into an extremely decentralized education system. The underlying statute which encouraged significant flexibility meant that spending patterns cannot reliably be summarized in simple, clean bullets.

ARP SPENDING PRIORITIES

These are the top priority investments reported by superintendents in July 2024.

79%
Expanding summer learning, afterschool and enrichment offerings (all staffing, materials and other costs necessary)

76%
Addressing mental health needs, behavioral needs, and other needs of the whole child (all staffing, programming, PD, and other costs necessary)

73%
Purchasing technology/ devices and/or providing students with internet connectivity

66%
High-intensity tutoring (all staffing, technology, PD and other expenses necessary)

65%
Renovating school facilities to improve air quality and conditions for learning/other construction

The systemic priorities could be categorized primarily as focused on the whole child and their social-emotional well-being, improvements to facilities, and in efforts to re-engage students — particularly high school students.

As expected, all the costs associated with adding instructional time and opportunities is the most common investment with ARP funding for this survey. The top long-term and systemic investment—addressing the mental health/whole child needs of students –was the second most common expenditure in this survey.

There are a few notable differences in what was found in comparison to prior surveys. The first striking difference is how much money district leaders indicated they spent on **technology/devices and connectivity**. In prior surveys, this was an important expenditure ranging from a high of 62% of ARP investment initially in 2021 to a low of 43% in 2023, but in this survey it represented the third most popular ARP expenditure over the lifecycle of ARP. The fourth most common expenditure was investing in **high-dosage tutoring** and the professional development, technology, curriculum, and other expenses associated with standing up these programs. The fifth most common expenditure was **renovating school facilities** to improve learning, air quality, and overall conditions of learning. This aligns with AASA findings from 2023 that the second greatest systemic investment of funding was on construction/renovation of facilities.

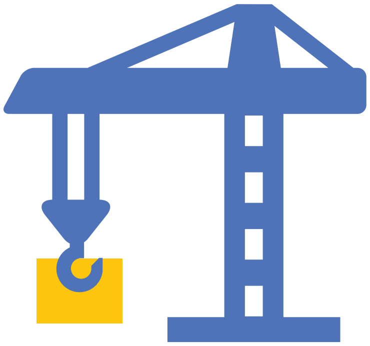
Looking at each spending category closer, the survey shows that 52% of district leaders spent between 10–25% of their funds on extended day/year learning while 26% spent less than 10% of their ARP funds on these programs. Eight percent spent between 26–50% of their funds on expanded instructional programs including costs for personnel and curriculum.

Dissecting the expenditures further, nine percent of all respondents indicated they spent between 26–50% of their total allocation on meeting the whole child's needs, such as meeting the mental health and behavioral challenges of their students. Twenty-five percent invested between 11–25% of their entire ARP allocation on mental and behavioral health programming while 40% indicated they invested between 1–10%. A little under a quarter of districts spent none of their ARP funding on mental health personnel or programming.

When the expenses for technology, device, and connectivity-related expenses are disaggregated, the findings show that eight percent of all respondents spent between 26–50% of their total ARP funding on these items. It was the most common (42%) to spend between 1–10% of ARP funding on purchasing tech and internet connections while 23% spent between 11–15% and 27% spent none of their ARP ESSER funds on devices or connectivity.

The investment in high-dosage tutoring proved substantial as well despite the difficulties in standing up these programs at the beginning of the pandemic. While 34% of districts spent no ARP funding on high-dosage tutoring, another 34% spent between 10–25% of their entire ARP expenditure on high-dosage tutoring while 5% spent as much as 50% of their ARP funds on high-dosage tutoring.

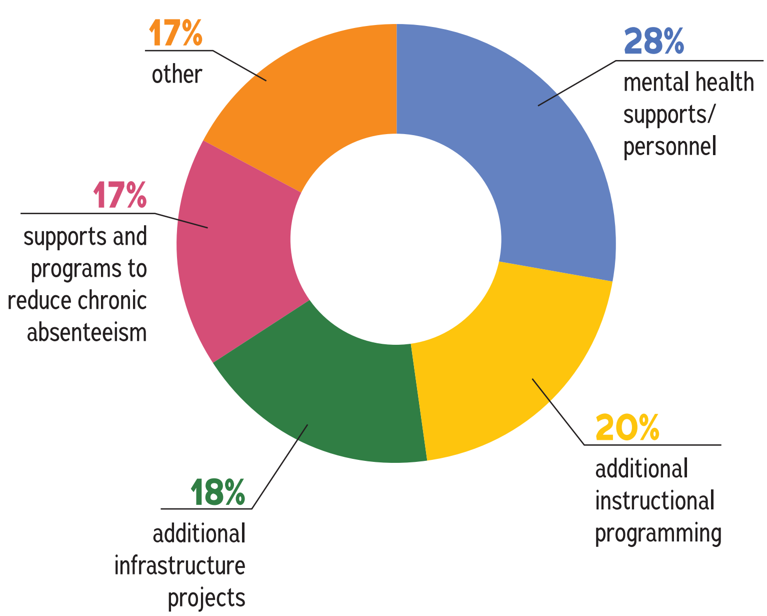
Some interesting trends appeared when facility expenditure data reported by districts was examined. Fifteen percent of all respondents spent more than 50% of their ARP funding on facility improvements, while six percent of all respondents spent 75% or more of their ESSER funding on facility work. **Rural districts were far more likely to indicate that they invested heavily in facility work compared to suburban and urban districts**. Thirty-five percent of districts spent none of their ARP funding on HVAC, facility, or construction projects.



TIME IS OF THE ESSENCE

In July 2022, AASA's third ARP survey found that **nearly half (48%) of superintendents indicated the September 2024 ARP obligation deadline presented an obstacle for them in spending ARP funding.** While many districts overcame significant supply chain issues and contractor-related and inflationary barriers to liquidate their funding, not everyone was as fortunate.

If Districts Had 1 More Year To Spend ARP This is How They Would Have Invested The Dollars



In the latest survey conducted two years later, **15% of districts indicated they still would need more time beyond the automatic liquidation deadline of January 2025 to spenddown their funds**. These districts are hopeful that their states will consider a process known as "late liquidation" whereby the state applies to the U.S. Department of Education on their behalf to extend the use of their ARP funding for up to 18 additional months. If the state opts not to apply for late liquidation the districts' unspent dollars could be returned to the U.S. Treasury.

How much money do districts in need of an extension need to spend? The data shows that 11% of district leaders believe they need a late liquidation extension to spend less than 10% of their remaining funds while 2% said they needed to spend 11-20% of their funds, and 2% said they needed to spend more than 21% of their funds.

When superintendents were asked to share the why they needed late liquidation, most cited procurement issues, whether in the form of material and supply delays, costs and availability, or because of the availability of contractors. This coincides with data from the July 2023 survey that showed the most common reason for shifting ARP spending plans over the remainder of the spending cycle was due to unexpected increased costs and inflation.

While **needing** more time to spend the money and **wanting** more time to spend the money are distinct ideas, many superintendents thought there would be considerable value in having Congress provide districts with more time to utilize the dollar from the beginning. Forty-eight percent of district respondents would have liked another year to invest their ARP funding. If they had more time, 20% would have used it to provide additional instructional programming for students (such as continuing their summer school, afterschool, and extended day programs). Twenty-eight percent would have phased their financing to support maintain mental health service providers for students. Eighteen percent would have used ARP funds to invest in more infrastructure projects while 17% would have used the funding to support programs and people to combat chronic absenteeism.

38% of suburban districts indicated that an additional year would not be necessary, compared to 35% of rural and 20% of urban districts. Urban districts were more likely to report an interest in using additional time to address chronic absenteeism — 19% vs 10% for rural and 9% for suburban. One commonality across community types was that the widespread agreement that with more time to spend ARP funding, superintendents would have distributed their costs more evenly to ensure the continuity of providing mental health supports to students beyond 2024.

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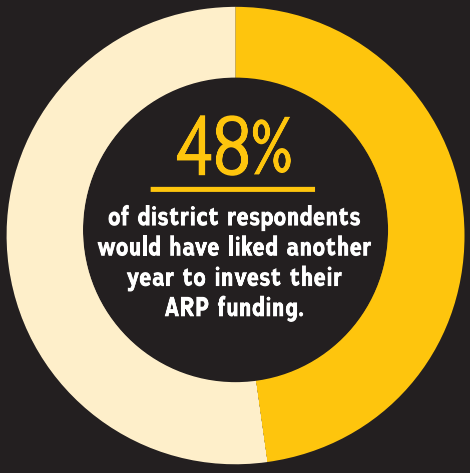
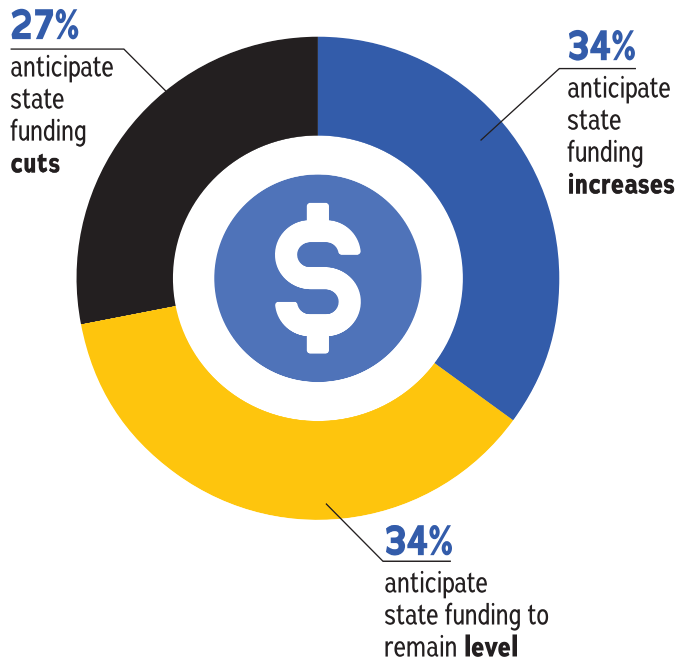


THE CEILING IS NOT FALLING

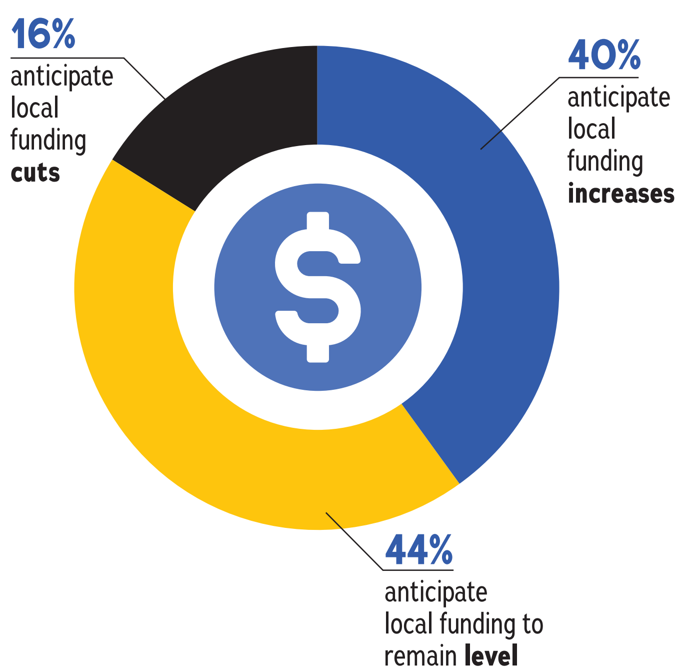
The investment of ARP infused school districts with critical resources to address the pandemic-related needs of students, but as districts anticipate the obligation deadline for these funds in September, AASA wanted to contextualize the loss of ARP funding within the broader constraints of district financing. Despite the significant federal investment from the American Rescue Plan (ARP), state and local funding still comprises 90 percent of resources districts use to educate students. AASA wanted to ascertain how the deadline to liquidate ARP funds by mid-2024–2025 aligns with broader fiscal trends at the local and state levels.

AASA's analysis shows a diverse range of spending projections across communities, encompassing both expected increases and decreases. In the 24–25 school year, 34% of districts anticipate state funding increases while 36% report level funding and 27% report a cut. Suburban districts are the most likely to indicate their funding would be increasing whereas urban districts were evenly split on whether their funding would increase or decrease. Local funding levels are surprisingly good: 40% of respondents indicate they expect local funding to increase, 16% stated it would decrease and 44% expect level funding. Given the expiration of the ARP funding, 60% of districts that experienced level or decreased funding report they would be unable to sustain ARP programming without making cuts elsewhere in their local budget.

Anticipated STATE funding for the 24–25 school year



Anticipated LOCAL funding for the 24–25 school year



When reviewing the data by community type, suburban districts are the least likely to report decreased funding (10 percent) while urban districts had the highest percentage (32%) anticipating local funding cuts. Most urban and rural districts reported level local funding while the majority of suburban districts reported increased local funding. **The data indicates a relatively stable reality at the state and local level, which will make the off-ramp from ESSER slightly less challenging for districts and may help them stretch local and state dollars a bit further to continue services they would otherwise have to cut.**

Underpinning the fiscal reality at the local and state level is the distribution of ARP funding via the Title I formula in the Elementary and Secondary Education Act. The reliance on the existing Title I mechanism in determining both state and local allocations dictated that some districts received far greater shares of dollars per pupil than others. Hence, some districts had much greater capacity to strategically invest in a variety of programs, personnel and purchases, while others had far fewer opportunities to spend the relief funds. The static nature of the Title I formula coupled with the historic inequities built into the Title I formula that disproportionately penalize small and rural high-poverty districts in favor of directing funding to large, less-poor urban and suburban districts meant that for some districts the funding they received was not at all aligned to the reality of the pandemic's impact on their students. Because the Title I formula draws upon flawed, historical measures of poverty in local communities, the distribution of dollars are not always well-aligned with current levels of poverty. Specifically, as student populations have shifted, students who were educated in a district in 2018 may not be the same ones they are educating in 2023, yet the funding goes out based on the poverty level data from 2018.

It is well documented that higher poverty communities are more likely to be navigating a confluence of compounding fiscal pressures, including lower property tax bases, lower commercial property revenues, declining populations, as well as higher student and community needs. Congress intended for high poverty communities to substantially benefit from large ARP allocations, but these same communities will also be disproportionately impacted by the expiration of these funds as well. These communities which historically suffer from an absence of local funding to support public education will also be harmed most by the end of ARP. Therefore, the importance of state funding, which may or may not direct an adequate number of resources to these high-poverty communities, becomes greater since the loss of federal funding and scarcity of local funds together could result in significant spending cuts that substantially limit students' academic recovery.

As a result of the longstanding issues with Title I, superintendents surveyed shared **deep concerns with the delivery of any future emergency funding through the Title I formula**. There were varying reasons for these concerns.

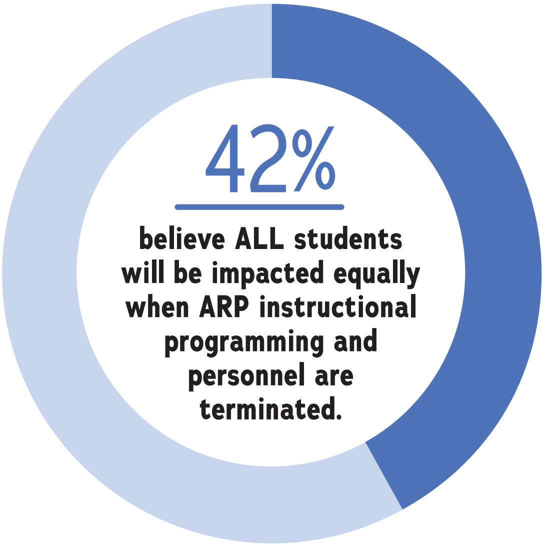
Others bemoaned how **districts with nearly identical student demographics received far more funding due to quirks in the Title I formula** which led to the loss of staff to neighboring districts who were able to offer recruitment bonuses or higher salaries with the funds.

Some districts felt that while they may not have had significant numbers of students in poverty, the paltry amounts they received from ARP to mitigate students' academic and social-emotional issues due to state-mandated school closures didn't make **the reporting and data collection required for the money a good return on investment.**

In general, there was nearly widespread agreement that in addition to a revised Title I formula other community needs should be considered when allocated in any future emergency stream.

WHO DID ARP HELP THE MOST?

As in its previous report, AASA set out to assess the primary beneficiaries of ARP funding among student groups, while also examining which students would face the largest setbacks once ARP-supported programs and teaching positions ended. Similar to AASA's findings in 2023, most respondents (42%) believe all students will be impacted equally when ARP instructional programming and personnel are terminated. This finding contrasts with other data that students from lower socioeconomic backgrounds are the most in need of academic programs provided through ARP and therefore would benefit the most from intensive academic programming. While this is not to say that economically disadvantaged students did not greatly benefit from ARP, it is noteworthy that when forced to choose a population of students that would be most impacted, superintendents selected that all students would be negatively impacted and not students from lower-income households more than others.



When asked which groups of students would be the most impacted by the discontinuation of ARP funded instructional programs **the second most common response were students with mental health needs.** This finding aligns with the challenges districts across the country are facing when trying to address chronic absenteeism. Research demonstrates that anxiety, depression, and mental health are currently the top health-related drivers of absenteeism in schools.[3]

Students who are missing more school generally will likely benefit more from the ARP funded instructional programs aimed at adding instructional time and providing more intensive academic supports.

Superintendents understand that it is more challenging for students to learn when they do not attend school, and students who return after missing days in class are often more confused and less engaged. **The ability to utilize ARP funding for more targeted instructional programming, like high-dosage tutoring**, for students who miss school because of mental health issues is a significant consideration for district leaders as funding expires.

As we look at demographic trends, urban and rural districts felt more strongly than suburban districts that this funding loss would impact students equally. Suburban districts were also far less likely to say economically disadvantaged students would be impacted the most and more likely to indicate that students who are struggling academically would be most impacted (33% v 23% and 25%). Interestingly, urban districts were the least likely to indicate that students with mental health needs would be most impacted, perhaps indicating a greater ability to sustain these programs than their suburban and urban counterparts.

WHAT ABOUT ARP SHOULD HAVE BEEN DIFFERENT?

Determining the efficacy of a new federal policy or program typically demands a retrospective analysis, and given the unprecedented scale of K–12 school funding, AASA deemed it essential to gather superintendents' insights on potential improvements to programs and processes in implementing the American Rescue Plan. Superintendents were asked to think about a scenario in the future where there was another national emergency that requires a massive infusion of supplemental funding for schools. They were asked to select from a series of options about what they would want to be different in the future as well as allowed them opportunities to share their open-ended feedback.

The most common finding was that there was not enough flexibility to spend and implement programs as needed. Given the many allowable uses of funding legislated in the statute, it appears that much of **the desire for greater flexibility was rooted in limitations established via technical assistance and guidance from the federal level and approvals of expenditures at the state level.** There was a general sense of inconsistency in how approvals for facility work in particular occurred across the country. For some districts, it was far easier to get approval to update HVAC systems, replace roofing, or tackle other facility backlogs that impacted student health and educator retention than their counterparts in the same state. As previously noted, the timeline for spending also constrained districts in spending their dollars as flexibly as they wanted.

We asked superintendents to provide feedback on how both the U.S. Department of Education and their State Education Agencies did in providing assistance in implementing the ARP and specifically in distributing, monitoring, and supporting local leaders in spending these funds. **Both the U.S. Department of Education and State Education Agencies were rated "good" by respondents (46%) while ED received a fair rating of 41% and SEAs received a fair rating of 33%**. Fewer than 10% of respondents considered ED and SEA leadership and assistance to be either poor or exceptional.

AASA also invited superintendents to provide additional feedback about what processes could have been improved by both federal and state agencies. There was considerable feedback that districts needed to have a better understanding of spending rules before they started implementing the program.

As one superintendent wrote, "When the money was being allocated to states, everyone needed to know the rules around expenditures. When the Feds began changing the rules and then expecting systems to adjust on a dime it wasn't to fair to us or states." Another wrote that it would have been helpful to have templates for monitoring and reporting at the beginning, so districts knew what they needed to track and report. Many superintendents indicated they received mixed messages from their state about what expenses would qualify for reimbursements and there was a lack of consistency around expense approval based on when a district asked the state. They reiterated the need for the federal government to have provided clearer guidelines for what could and could not be purchased, more clarity on how to supplant funding, and easy-to-complete templates that would make the reimbursement process streamlined and equitable for districts.

> "The sudden change or "revisiting" of what were considered allowable expenses was problematic for many districts.

“

A reduction in the amount of paperwork and reporting requirements would have allowed us to add new projects and programs as changing needs came to light over time.”

There was also widespread frustration regarding how politicians at the state and federal level perceived their investments as inappropriate or inadequate and goal posts were moved mid-stream for what should be funded. As one superintendent said, “If what Congress wanted was for us to spend all the money on tutoring, they should have made this a tutoring program instead of shaming us afterwards for not spending it all on tutoring.” Another superintendent wrote, “A more clearly communicated framework at the start on how ARP dollar investments will be evaluated would have been more useful, so education leaders could backwards plan from those measures with more intentional and targeted strategies.”

Aside from the aforementioned issues in relying on the Title I formula to distribute money and the need for significantly more time to spend the funds, **superintendents also expressed a desire for much less redundancy in the data collection for ARP**. Between state and federal dashboards that categorized funds similarly and differently, there were widespread complaints about the expansive new data collection required, particularly how the actual data items required to report were frequently unknown until very late in the ARP cycle. These later data collection requests led to considerable re-categorization of expenditures to meet federal vs state definitions and categories and limitations on the quality of data that could be reported. For example, a state would categorize a teacher hired to manage the high-dosage tutoring program be categorized under new personnel while the federal government may prefer it to be categorized under costs associated with the tutoring program.

Unclear and changing data definitions coupled with duplicative reporting requirements made it very challenging for school and district leaders to accurately report how they were spending the data since there were distinctions between federal and state data collections.

While 4% of respondents indicated they would not change anything about the current process for allocating ARP funding or implementing ARP programs, some indicated a need for more technical assistance from either ED or their SEA on best investment practices (19%). Others recommended that Congress should have provided a greater focus on directing their spending towards evidence-based academic practices (11%). One superintendent suggested that it would have been helpful for ED or SEAs to reach out to districts and solicit feedback on how ARP implementation was going and to ask what TA they would like or need. It is not easy to navigate the variety of clearinghouses and websites that ED maintains and several mentioned that it would be worthwhile for ED to issue more short TA pieces with specific recommendations for programs and interventions to consider in the future. This was echoed by several superintendents who mentioned it would have been helpful to know more about best practices with regards to investments in HVAC systems and other facility improvements to improve air quality.

CONCLUSION

The data collected in this final survey from superintendents demonstrated such a diversity of investment — high-dosage tutoring, facilities, and other important ARP expenditures, such as re-engaging students, providing greater bilingual learning opportunities for EL students, increasing supports for special education students, expanding early-childhood programs, etc. — that it does not illustrate or support any additional trends within specific categories, including rate of spending across categories.

Congress intentionally designed ARP to maximize flexibility at the state and local level, recognizing the extraordinary nature of the COVID pandemic and the pressures it put on schools. By drafting a law that empowered state and local education administrators with broad flexibility in the specifics of investing their respective ESSER funds, they did so with the understanding that funding levels and funding needs would vary dramatically.

America's approach to education is intentionally decentralized: the constitution establishes that any responsibility not given to the federal government belongs to that of the state and local governments. Not being identified as a responsibility of the federal government, education is a state and locally led endeavor that has evolved into an extremely decentralized and diverse model. Our nation's 13,000 school districts serve more than 50 million students every day, and their work is dictated by a combination of federal, state, and local policy and funding. The differences between schools in the same district can be vast, and those differences only grow when districts are compared across state lines.

The one-two combination of the decentralized structure of our education system paired with the broad flexibility baked into ESSER all but guaranteed that implementation would look different across district and state lines. Two districts with similar demographics and funding levels could reach very different implementation decisions based on political pressures and realities, and ESSER recognized and supported this reality.

Asking a decentralized education system to implement an extremely flexible program was almost always going to result in a final implementation that, upon final review, didn't fit into a simple narrative. That is what was found here. The reality of implementation is that while superintendents reported consistent funding priorities throughout the duration of the COVID funding spend down, the data does not reflect that districts spent similar proportions or rates of their funding on similar uses.

The one clear data point that emerged throughout the five surveys was this: ARP funding enabled superintendents to address both the immediate and longstanding systemic underinvestment by the federal government in K–12 education.

As new research from the CALDER Institute[4] underscores, each $1,000 increase in ESSER per pupil funds a district received led to statistically significant increases in district math scores. Students should not have to wait for another pandemic to get the infusion of federal funding they need to ensure they attend schools with clean and healthy facilities, high-quality curriculum and programming and the critical academic and behavioral support staff they need to be successful. **The full impact of ARP funding remains to be seen, but its significance is undeniable.**

ENDNOTES

1 Dewey, D., Fahle, E., Kane, T. J., Reardon, S. F., & Staiger, D. O. (2024, June 26). *Federal Pandemic Relief and Academic Recover* . Education Recovery Scorecard. https://educationrecoveryscorecard.org/

2 Maria V. Carbonari, Michael DeArmond, Daniel Dewey, Elise Dizon-Ross, Dan Goldhaber, Thomas J. Kane, Anna McDonald, Andrew McEachin, Emily Morton, Atsuko Muroga, Douglas O. Staiger (2024). Impacts of Academic Recovery Interventions on Student Achievement in 2022-23. CALDER Working Paper No. 303-0724

3 Los Angeles Unified School District. (2023). Report on the impact of wellness centers and SBHCs in L.A. Unified for 2022-2023.

4 Dan Goldhaber, Grace Falken (2024). ESSER and Student Achievement: Assessing the Impacts of the Largest One-Time Federal Investment in K12 Schools. CALDER Working Paper No. 301-0624