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# Education Stabilization Fund: Expenditures for Elementary and Secondary Education

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## Education Stabilization Fund: Expenditures for Elementary and Secondary Education

In response to the COVID-19 pandemic, Congress enacted several programs that provided federal funds specifically to prevent, prepare for, and respond to coronavirus in elementary and secondary education, or provided funds that could be used for that purpose. These programs include the Elementary and Secondary School Emergency Relief (ESSER) Fund, Governor's Emergency Education Relief (GEER) Fund, Emergency Assistance to Non-Public Schools (EANS) program, and Homeless Children and Youth (ARP-HCY) program, as well programs providing similar types of support to the outlying areas. Each of these programs was authorized under the Education Stabilization Fund (ESF) or provisions authorizing funds for similar purposes in response to the COVID-19 pandemic. All of the programs are administered by the U.S. Department of Education (ED). Funds for ESF programs were authorized and funded by three acts:

- Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136), which authorized *ESSER I* and *GEER I*;
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]), which authorized *ESSER II*, *GEER II*, and *EANS I*; and
- American Rescue Plan Act of 2021 (ARPA; P.L. 117-2), which authorized *ESSER III*, *EANS II*, and *ARP-HCY*.

This report provides the amount of grant funding each state or outlying area received under each relevant program; the cumulative outlays (expenditures) by state or outlying area that were posted on [USAspending.gov](https://USAspending.gov) as of August 21, 2024; and the percentage of grant funds that have been expended. No data are provided on funds that may have been obligated by states or outlying areas but not yet expended, as data on obligations are not regularly reported. Data are also included on state requests for extensions of the liquidation period for funds discussed in this report. Preliminary state-reported data on EANS funds that reverted to governors are included as well.

Of the programs discussed in this report, the ESSER Fund received the largest amount of total funding: \$13.229 billion under the CARES Act in FY2020 (ESSER I), \$54.311 billion under the CRRSAA in FY2021 (ESSER II), and \$122.775 billion under the ARPA in FY2021 (ESSER III); a total of \$190.315 billion. Each program has a statutorily defined period of obligation during which grantees must obligate the funds awarded. According to data available as of August 21, 2024, under ESSER I, with a period of obligation that expired September 30, 2022, 99.55% of funds have been outlaid. Under ESSER II, with a period of obligation that expired September 30, 2023, 98.84% of funds have been outlaid. The expenditure rate (76.66%) is lowest for ESSER III, with a period of obligation expiring September 30, 2024. Overall, 84.61% of ESSER funds have been outlaid.

Among the other programs that provided grants to states, the percentage of funds expended by program have varied. Under GEER I, with a period of obligation that expired September 30, 2022, 98.46% of funds have been outlaid. Under GEER II, with a period of obligation that expired September 30, 2023, 93.27% of funds have been outlaid. Overall, 96.87% of GEER funds have been outlaid. Under EANS I, with a period of obligation that expired September 30, 2023, 90.04% of funds have been outlaid. Under EANS II, with a period of obligation expiring September 30, 2024, 55.57% of funds have been outlaid. Overall, 72.81% of EANS funds have been outlaid. Under the ARP-HCY, with a period of obligation expiring September 30, 2024, 56.87% of funds have been outlaid.

A liquidation extension provides additional time for grantees and subgrantees to expend program funds that were obligated by the required deadline. Based on data provided by ED, as of August 23, 2024, 30 states and all of the outlying areas have received approval for a liquidation extension for at least one of the programs discussed in this report. Several states have applications for liquidation extensions for programs authorized by the ARPA that are either under review or pending approval by ED.

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## Introduction

In response to the COVID-19 pandemic, Congress enacted several programs that provided federal funds specifically to support elementary and secondary education, or provided funds that could be used for that purpose. These programs include the Elementary and Secondary School Emergency Relief (ESSER) Fund, Governor’s Emergency Education Relief (GEER) Fund, Emergency Assistance to Non-Public Schools (EANS) program, and Homeless Children and Youth (ARP-HCY)<sup>1</sup> program, as well programs providing similar types of support to the outlying areas. Each of these programs was authorized under the Education Stabilization Fund (ESF) or under provisions authorizing funds for similar purposes in response to the COVID-19 pandemic. Funds for ESF programs were authorized and funded by three acts:

- Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136), which authorized what are referred to as *ESSER I* and *GEER I*;
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]), which authorized what are referred to as *ESSER II*, *GEER II*, and *EANS I*; and
- American Rescue Plan Act of 2021 (ARPA; P.L. 117-2), which authorized what are referred to as *ESSER III*, *EANS II*, and *ARP-HCY*.

The total appropriations provided for the programs discussed in this report are \$201.485 billion. Of these, \$16.336 billion were authorized by the CARES Act, \$58.773 billion were authorized by the CRRSAA, and \$126.375 billion were authorized by the ARPA.<sup>2</sup>

Each of the programs examined in this report are administered by the U.S. Department of Education (ED). Federal funds provided through the ESF Higher Education Emergency Relief Fund (HEERF) for postsecondary education are not discussed in the report. In addition, funds provided for the Bureau of Indian Education (BIE) are not discussed in the report, as they were administered by the U.S. Department of the Interior.<sup>3</sup>

Given ongoing congressional interest in state and national data on expenditures under these programs, this report provides the amount of grant funding each state<sup>4</sup> or outlying area received under each relevant program; the cumulative outlays (expenditures) by state or outlying area that were posted on USAspending.gov as of August 21, 2024;<sup>5</sup> and the percentage of grant funds that have been expended. No data are provided on funds that may have been obligated by states or outlying areas but not yet expended.<sup>6</sup> According to the Government Accountability Office (GAO), an *obligation* is defined as a “definite commitment that creates a legal liability of the government

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<sup>1</sup> This program is referred to as ARP-HCY, as it was authorized by the American Rescue Plan Act (ARPA; P.L. 117-2).

<sup>2</sup> Details may not add to the total due to rounding.

<sup>3</sup> The BIE received \$153,750,000 under the CARES Act; \$409,400,000 under the CRRSAA; and \$850,000,000 under the ARPA for a total of \$1.413 billion. For more information, see <https://www.bie.edu/budgetfinance>.

<sup>4</sup> For the purposes of the ESSER Fund, GEER Fund, EANS program, and ARP-HCY program, the term *state* includes each of the 50 states, the District of Columbia, and the Commonwealth of Puerto Rico. The term *outlying area* includes American Samoa, Guam, the Commonwealth of the Northern Mariana Islands (hereinafter referred to as the Northern Mariana Islands), and the U.S. Virgin Islands.

<sup>5</sup> According to the U.S. Department of Education (ED), ED typically reports award and spending data for the programs examined in this report to USAspending.gov on a monthly basis. For more information, see <https://covid-relief-data.ed.gov/about-data>.

<sup>6</sup> Data on the obligation of these funds are not regularly reported.

for the payment of goods and services ordered or received.... Payment may be made immediately or in the future.”<sup>7</sup> GAO defines an *expenditure* as the “actual spending of money; an outlay.”<sup>8</sup>

Prior to providing data on expenditures, this report begins with an overview of the relevant programs and their associated deadlines for states and outlying areas to obligate funds. This is followed by data detailing the total amount of funding each state received from ED<sup>9</sup> for each program and the cumulative amount and percentage of funding that had been expended based on data posted on USAspending.gov as of August 21, 2024. Data are also included on state requests for extensions of the liquidation period for funds discussed in this report. In addition, preliminary state-reported data on EANS funds that reverted to governors are also included.

## Overview of the ESSER Fund, GEER Fund, EANS Program, ARP-HCY, and Similar Funding for the Outlying Areas

This section provides a brief overview of the ESSER Fund, GEER Fund, EANS program, ARP-HCY program, and similar funding provided to the outlying areas. Detailed information about these programs is available in CRS Report R47027, *Education Stabilization Fund Programs Funded by the CARES Act, CRRSAA, and ARPA: Background and Analysis*. In general, the ESF funds were intended to help states, local educational agencies (LEAs), public and non-public elementary and secondary schools, and institutions of higher education (IHEs) “prevent, prepare for, and respond to coronavirus.”<sup>10</sup> As previously discussed, funds for the ESF and related programs were authorized by the CARES Act, CRRSAA, and ARPA.

**Table 1** details which of the ESF and related programs of interest received appropriations under which acts, how the programs are commonly referenced with respect to each act, and the amount of funds appropriated for each program.

**Table 1. Selected Education Stabilization Fund Programs and Related Programs Authorized and Funded by the CARES Act, CRRSAA, and ARPA**

Program	CARES Act (Enacted March 27, 2020)	CRRSAA (Enacted December 27, 2020)	ARPA (Enacted March 11, 2021)	Total by Program
ESSER Fund	ESSER I \$13.229 billion	ESSER II \$54.311 billion	ESSER III (or ARP-ESSER) \$122.775 billion (\$121.975 billion after ARP-HCY set-aside)	\$189.515 billion (after ARP-HCY set-aside)

<sup>7</sup> For the full definition of the term *obligation*, see U.S. Government Accountability Office, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, September 2005, p. 70, <https://www.gao.gov/assets/gao-05-734sp.pdf>.

<sup>8</sup> U.S. Government Accountability Office, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, September 2005, p. 48, <https://www.gao.gov/assets/gao-05-734sp.pdf>.

<sup>9</sup> These are referred to as funds obligated by ED.

<sup>10</sup> See, for example, Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136), material preceding Section 18001 under the heading of the “Education Stabilization Fund.”

Program	CARES Act (Enacted March 27, 2020)	CRRSAA (Enacted December 27, 2020)	ARPA (Enacted March 11, 2021)	Total by Program
GEER Fund	GEER I \$2.953 billion	GEER II \$4.053 billion (\$1.303 billion after EANS I set-aside)	Not authorized	\$4.256 billion (after EANS I set-aside)
EANS Program	Not authorized	EANS I \$2.750 billion (set-aside from GEER II)	EANS II \$2.750 billion	\$5.500 billion (including set-aside under CRRSAA)
Homeless Children and Youth	Not authorized	Not authorized	ARP-HCY \$0.800 billion (set-aside from ESSER III)	\$0.800 billion (including set-aside under ARPA)
Outlying areas	ESF I-SEA and ESF I-Governor \$0.154 billion	ESF II-SEA and ESF II-Governor \$0.409 billion	ARP-OA SEA \$0.850 billion	\$1.413 billion
Total by act	\$16.336 billion	\$58.773 billion	\$126.375 billion	\$201.485 billion

**Source:** Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

**Notes:** Details may not add to totals due to rounding. Totals were calculated based on unrounded appropriations amounts. The outlying areas include American Samoa, Guam, the Northern Mariana Islands, Guam, and the U.S. Virgin Islands.

ESSER Fund: Elementary and Secondary School Emergency Relief Fund

GEER Fund: Governor's Emergency Education Relief Fund

EANS Program: Emergency Assistance to Non-Public Schools program

ARP-HCY: American Rescue Plan-Homeless Children and Youth

ESF: Education Stabilization Fund

SEA: State educational agency

OA: Outlying area

## Elementary and Secondary School Emergency Relief (ESSER) Fund

The ESSER Fund was authorized and funded by the CARES Act, CRRSAA, and ARPA. It received \$13.229 billion under the CARES Act in FY2020 (ESSER I), \$54.311 billion under the CRRSAA in FY2021 (ESSER II), and \$122.775 billion under the ARPA in FY2021 (ESSER III),<sup>11</sup> for a total of \$190.315 billion. Of the funds appropriated for ESSER III, the Secretary of Education was required to reserve \$800 million for the education of homeless children and youth. Thus, \$121.975 billion was available for ESSER III grants.

The funds were allocated to states by formula based on their share of prior year Title I-A grants authorized by the Elementary and Secondary Education Act (ESEA). State educational agencies (SEAs) are required to provide at least 90% of the funds received to LEAs through formula grants<sup>12</sup> to be used for myriad purposes, such as any activity funded under various federal

<sup>11</sup> The ESSER Fund, as authorized by the ARPA, is also referred to as ARP-ESSER.

<sup>12</sup> Formula grants to LEAs in a given state were based on their share of prior year Title I-A grants among LEAs in the state.



education laws, addressing student learning loss, coordination of preparedness and response to the COVID-19 emergency, technology acquisition, mental health services, and activities related to summer learning.<sup>13</sup>

## **Governor's Emergency Education Relief (GEER) Fund**

The GEER Fund was authorized and funded by the CARES Act and CRRSAA. It was not included in the ARPA. The GEER Fund received \$2.953 billion under the CARES Act in FY2020 (GEER I) and \$4.053 billion under the CRRSAA in FY2021 (GEER II) for a total of \$7.006 billion. From the CRRSAA funds, the Secretary of Education was required to reserve \$2.750 billion to provide services and assistance to non-public schools under the EANS program (EANS I). The GEER funds were allocated to states by formula based on two formula factors: (1) 60% was awarded based on each state's share of individuals ages 5-24 relative to the total number of individuals in this age group in all states, and (2) 40% was awarded based on each state's share of children counted under Section 1124(c) of the ESEA relative to the total number of children counted under this section for all states.<sup>14</sup> Any EANS I funds that were not obligated by the SEA to provide services or assistance to non-public schools within six months of the state receiving the funds reverted to the governor to use in accordance with the provisions of the GEER Fund.

While the GEER Fund did not receive an appropriation under the ARPA, the EANS program (EANS II) received a separate appropriation of \$2.750 billion under the ARPA. Similar to EANS I, any EANS II funds that were not obligated by the SEA to provide services or assistance to non-public schools within six months of the state receiving the funds reverted to the governor to use in accordance with the provisions of the GEER Fund. Data on funds that may have reverted to the governor to be used in accordance with the GEER Fund provisions are not available.

Each governor may choose to use GEER funds to provide emergency funds to LEAs and institutions of higher education (IHEs) serving students within the state for continuity of operations or to any other IHE, LEA, or education-related entity within the state for a broad array of purposes, including the provision of child care and the protection of education-related jobs.<sup>15</sup>

## **Emergency Assistance to Non-Public Schools (EANS) Program**

The EANS program was authorized and funded by the CRRSAA and ARPA. As previously discussed, the GEER Fund received \$4.053 billion under the CRRSAA in FY2021. From the CRRSAA funds, the Secretary of Education was required to reserve \$2.750 billion to provide grants to states to provide services and assistance to non-public schools under the EANS program. While the ARPA provided additional appropriations for some programs (e.g., ESSER) that were authorized and funded under the ESF by the CARES Act and the CRRSAA, the ARPA included funding for EANS as a stand-alone program rather than providing funding under the ESF; thus, no reservation of funds under the ESF was provided for EANS under the ARPA. However, the ARPA provided \$2.750 billion specifically for EANS. All EANS funds were

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<sup>13</sup> For more information on the use of ESSER funds, see U.S. Department of Education, *Frequently Asked Questions: Elementary and Secondary School Emergency Relief Programs, Governor's Emergency Education Relief Programs*, December 7, 2022, <https://oese.ed.gov/files/2022/12/ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update-1.pdf>.

<sup>14</sup> The formulas used to allocate EANS funds is discussed in the next section of this report.

<sup>15</sup> For more information on the use of GEER funds, see U.S. Department of Education, *Frequently Asked Questions: Elementary and Secondary School Emergency Relief Programs, Governor's Emergency Education Relief Programs*, December 7, 2022, <https://oese.ed.gov/files/2022/12/ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update-1.pdf>.

allocated by formula to states based on their proportional share of children ages 5-17 enrolled in non-public schools from families with incomes at or below 185% of the poverty level. Between the reservation of funds under the CRRSAA and the directly appropriated funds provided under the ARPA, the EANS program received a total of \$5.500 billion. The EANS program provides formula grants to SEAs, which in turn use the funds to provide services or assistance to non-public schools to “address educational disruptions resulting from” the COVID-19 emergency.<sup>16</sup>

A non-public school receiving services or assistance under the EANS program is required to use such services or assistance to address educational disruptions from the COVID-19 emergency. Authorized activities under the EANS program were not as broad as those permitted under the ESSER Fund or GEER Fund. Allowable activities included, for example, acquiring personal protective equipment, expanding capacity to administer coronavirus testing, acquiring educational technology, and addressing learning loss.<sup>17</sup> Any EANS funds that were not obligated by the SEA to provide services or assistance to non-public schools within six months of the state receiving the funds reverted to the governor to use in accordance with the provisions of the GEER Fund.<sup>18</sup>

## **American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program**

Under the ARPA, from the total appropriated for ESSER III, the Secretary was required to reserve \$800 million to identify homeless children and youth (ARP-HCY) and provide these youths with wrap-around services and assistance needed to attend school and fully participate in school activities.<sup>19</sup> After reserving \$1 million for national activities, the remaining funds were awarded to states by formula.

## **Outlying Areas**

Both the CARES Act and CRRSAA included a reservation of funds from the total ESF appropriation for the outlying areas, providing \$153.8 million and \$409.4 million, respectively.

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<sup>16</sup> CRRSAA, Division M, §312(d)(4).

<sup>17</sup> For more information on the use of EANS program funds, see U.S. Department of Education, *Frequently Asked Questions: Emergency Assistance to Non-Public Schools (EANS) Program as authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) and the American Rescue Plan Act of 2021 (ARP Act)*, September 17, 2021, <https://oese.ed.gov/files/2021/09/Final-EANS-FAQ-Update-9.17.21.pdf>.

<sup>18</sup> Each governor was required to provide an assurance in the state application for EANS funds that the SEA would, among other requirements, distribute information about the EANS program to nonpublic schools and make the information and application to apply for services or assistance easily available; process all applications submitted promptly and approve or deny an application not later than 30 days after the date of receipt; ensure that services or assistance that is provided is available to any nonpublic school meeting specific criteria; to the extent practicable, obligate all EANS funds provided for services or assistance to nonpublic schools in an “expedited and timely” manner; and obligate all EANS funds provided for services or assistance to nonpublic schools not later than six months after receiving such funds from ED. If an SEA complied with this assurance and had unobligated funds remaining six months after receiving them, the funds had to be returned to the governor for use under the GEER II uses of funds requirements.

<sup>19</sup> For more information on the uses of funds, see U.S. Department of Education, *Frequently Asked ARP-HCY Questions and Answers*, 2024, <https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-elementary-secondary-school-emergency-relief-homeless-children-youth-arp-hcy/frequently-asked-arp-hcy-questions-and-answers/>; Letter from Miguel A. Cardona, Secretary, U.S. Department of Education, to Chief State School Officers, April 23, 2021, <https://oese.ed.gov/files/2021/04/ARP-Homeless-DCL-4.23.pdf>; and U.S. Department of Education, *Application for Funding under the American Rescue Plan Act Education for Homeless Children and Youth (ARP-HCY): Second Disbursement (ARP Homeless II)*, July 6, 2021, [https://oese.ed.gov/files/2021/07/ARP-HCY-Application\\_FINAL\\_07-06-2021.docx](https://oese.ed.gov/files/2021/07/ARP-HCY-Application_FINAL_07-06-2021.docx).

Under each act, 20% of the funds available for the outlying areas was awarded for uses similar to the GEER Fund (referred to as ESF I-Governor and ESF II-Governor, respectively) and 80% was awarded for uses similar to the ESSER Fund (referred to as ESF I-SEA and ESF II-SEA, respectively).<sup>20</sup>

While the ARPA continued to provide appropriations for some programs (e.g., ESSER) that were authorized under the ESF by the CARES Act and the CRRSAA, the ARPA included funding for these programs as stand-alone programs rather than providing funding under the ESF; thus, no reservation of funds under the ESF was provided for the outlying areas under the ARPA.

However, the ARPA provided \$850.0 million for the outlying areas (referred to as ARP-OA SEA) without specifying the purpose or allowable uses of the funds.<sup>21</sup> ED subsequently issued a letter to the outlying areas detailing how the funds could be used, which indicated that they would be used in similar ways as ESSER funds.<sup>22</sup>

Including the \$850 million provided under ARPA, the outlying areas received a total of \$1.413 billion through the three acts.

## Obligation and Expenditure of Funds

The period of availability of funds (i.e., deadline for grantees to obligate funds) for the ESSER Fund, GEER Fund, EANS program, ARP-HCY, and funds for the outlying areas varies for funds appropriated under the CARES Act, CRRSAA, and ARPA. **Table 2** provides the deadlines for obligating funds for each of the programs discussed in this report.

Under the CARES Act, the period of availability of funds was through September 30, 2021.

Under the CRRSAA, the period of availability of funds was through September 30, 2022. Under the ARPA, the period of availability of funds was through September 30, 2023. For the ESSER Fund, GEER Fund, ARP-HCY program, and funds for the outlying areas, Section 421 of the General Education Provisions Act (GEPA), commonly referred to as the *Tydings period* or *Tydings amendment*, extends the period of obligation of funds by governors, SEAs, LEAs, and outlying areas by one year beyond the period of availability included in statutory language.<sup>23</sup>

Thus, the period of availability of funds under the CARES Act was through September 30, 2022, for the CRRSAA was through September 30, 2023, and for the ARPA is through September 30,

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<sup>20</sup> U.S. Department of Education, *Frequently Asked Questions: Outlying Areas Education Stabilization Fund and American Rescue Plan Programs for State Educational Agencies & Outlying Areas Education Stabilization Fund Governors Program*, July 2023, [https://oese.ed.gov/files/2023/07/REVISED.2-CLEAN-Cross-cutting-FAQs-7.6.23\\_RINAP.pdf](https://oese.ed.gov/files/2023/07/REVISED.2-CLEAN-Cross-cutting-FAQs-7.6.23_RINAP.pdf).

<sup>21</sup> The outlying areas received an appropriation of \$850,000,000 under Title II—Committee on Health, Education, Labor, and Pensions—of the ARPA.

<sup>22</sup> Letter from Ian Rosenblum, Delegated the Authority to Perform the Functions and Duties of the Assistant Secretary, Office of Elementary and Secondary Education, U.S. Department of Education, to Commissioner, April 2021, <https://oese.ed.gov/files/2021/04/ARP-Cover-letter-to-Commissioners-in-OAs.docx>. Also see U.S. Department of Education, *Frequently Asked Questions: Outlying Areas Education Stabilization Fund and American Rescue Plan Programs for State Educational Agencies & Outlying Areas Education Stabilization Fund Governors Program*, July 2023, [https://oese.ed.gov/files/2023/07/REVISED.2-CLEAN-Cross-cutting-FAQs-7.6.23\\_RINAP.pdf](https://oese.ed.gov/files/2023/07/REVISED.2-CLEAN-Cross-cutting-FAQs-7.6.23_RINAP.pdf).

<sup>23</sup> Each of these periods of availability is extended by one year by the Tydings period. (The provision is named for Senator Joseph D. Tydings of Maryland and was added to GEPA by P.L. 91-230.) The Tydings period only applies to programs administered by ED that are subject to 34 C.F.R. Part 76, which includes state-administered formula grant programs. For more information, about ESSER obligation and expenditure deadlines, see U.S. Department of Education, *Frequently Asked Questions: Elementary and Secondary School Emergency Relief Programs, Governor's Emergency Education Relief Programs*, December 7, 2022, <https://oese.ed.gov/files/2022/12/ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update.pdf>.

2024. Following the Tydings period, LEAs and other subgrantees have 120 days to liquidate (or expend) the obligated funds.<sup>24</sup>

For the EANS program, funds were required to be obligated by the SEA within six months of receipt by the state to provide services and assistance to non-public schools. Funds that were not obligated within that time frame were to revert to the governor for use under the GEER Fund.<sup>25</sup> For EANS I funds that reverted to the governor, the period of availability of funds was the same as the period of availability of funds for GEER II including the Tydings period (i.e., through September 30, 2023). For EANS II funds that reverted to the governor, the period of availability is the same as the period of availability of funds, including the Tydings period, as was provided for ESSER III, which received appropriations under the ARPA (i.e., through September 30, 2024). Data on the expenditure of EANS funds do not differentiate between funds expended to provide assistance to non-public schools and funds that reverted to the governor and were subsequently expended.

**Table 2. Deadlines for Obligating Funds Under the ESSER Fund, GEER Fund, EANS Program, and ARP-HCY**

Program	Iteration	CARES Act	CRRSAA	ARPA
<b>ESSER Fund</b>	ESSER I	9/30/2022	—	—
	ESSER II	—	9/30/2023	—
	ESSER III	—	—	9/30/2024
<b>GEER Fund</b>	GEER I	9/30/2022	—	—
	GEER II	—	9/30/2023	—
<b>EANS Program<sup>a</sup></b>	EANS I	—	For non-public schools, within six months of receipt of funds by state; or for governors, 9/30/23 <sup>b</sup>	—
	EANS II	—	—	For non-public schools, within six months of receipt of funds by state or; or for governors, 9/30/24 <sup>c</sup>
<b>Homeless Children and Youth</b>	ARP-HCY	—	—	9/30/2024
<b>Outlying areas</b>	ESF I-SEA	9/30/2022	—	—
	ESF II-SEA	—	9/30/2023	—
	ESF I-Governor	9/30/2022	—	—

<sup>24</sup> 2 C.F.R. §200.344.

<sup>25</sup> For more information, see U.S. Department of Education, *Frequently Asked Questions: Emergency Assistance to Non-Public Schools (EANS) Program as Authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) and the American Rescue Plan Act of 2021 (ARP Act)*, September 17, 2021, <https://oese.ed.gov/files/2021/09/Final-EANS-FAQ-Update-9.17.21.pdf>.

Program	Iteration	CARES Act	CRRSAA	ARPA
	ESF II-Governor	—	9/30/2023	—
	ARP-OA	—	—	9/30/2024

**Source:** Congressional Research Service (CRS) analysis of provisions in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) included as Division M in the Consolidated Appropriations Act, 2021 (CAA; P.L. 116-260); the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2); Section 421 of the General Education Provisions Act (GEPA); and CRS email correspondence with the U.S. Department of Education, May 4-5, 2021.

**Notes:** The outlying areas include American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands. Section 421 of the GEPA, commonly referred to as the *Tydings period* or *Tydings amendment*, applies to programs administered by the U.S. Department of Education that are subject to 34 C.F.R. Part 76, which includes state-administered grant programs. For these programs, the Tydings amendment extends the period of obligation of funds by one year beyond the period of availability included in statutory language. The dates included in the table for all programs except the EANS program reflect the application of the Tydings amendment.

ESSER Fund: Elementary and Secondary School Emergency Relief Fund

GEER Fund: Governor's Emergency Education Relief Fund

EANS Program: Emergency Assistance to Non-Public Schools program

ARP-HCY: American Rescue Plan-Homeless Children and Youth program

ESF: Education Stabilization Fund

SEA: State educational agency

OA: Outlying area

- Data on the expenditure of EANS funds do not differentiate between funds expended to provide assistance to non-public schools and funds that reverted to the governor and were subsequently expended.
- EANS funds that are not obligated by the SEA to provide services or assistance to non-public schools within six months revert to the governor for use under the GEER Fund. For EANS I funds that revert to the governor, the deadline for obligating funds is September 30, 2023.
- EANS funds that are not obligated by the SEA to provide services or assistance to non-public schools within six months revert to the governor for use under the GEER Fund. For EANS II funds that revert to the governor, the deadline for obligating funds is September 30, 2024.

For state-administered programs (which includes the programs administered by the outlying areas),<sup>26</sup> ED may extend the period for the liquidation (i.e., expenditure) of funds beyond the 120-day period following the Tydings period by approving late liquidation requests.<sup>27</sup> These flexibilities apply to the ESSER Fund, GEER Fund, EANS program, ARP-HCY, and funds provided to the outlying areas.

Using ED-developed templates that ED created specifically for the programs discussed in this report, an SEA may request a liquidation extension of up to 14 months beyond the automatic 120-day period to liquidate funds. For ESSER I and GEER I, this 14-month period ended on March

<sup>26</sup> For more information, see U.S. Department of Education, *General and Technical Frequently Asked Questions (FAQs) for CARES ESF-SEA, CARES ESF-Governor, CRRSA ESF II-SEA, CRRSA ESF II-Governor, and ARP-OA SEA Liquidation Extension Requests*, January 9, 2024, <https://oese.ed.gov/files/2024/01/FAQs-for-Liquidation-Extensions-for-APR-and-ESF-Grants.pdf>.

<sup>27</sup> 2 C.F.R. §200.344, 2 C.F.R. §200.309, and U.S. Department of Education, *General and Technical Frequently Asked Questions (FAQs) for CARES ESSER, CARES GEER, CRRSA ESSER, CRRSA GEER, CRRSA EANS, ARP ESSER, and ARP EANS Liquidation Extension Requests*, January 9, 2024, <https://oese.ed.gov/files/2024/01/Updated-Technical-FAQs-for-Liquidation-Extensions-1.9.24-v-2-for-posting.pdf>.



28, 2024. For ESSER II, GEER II, and EANS I,<sup>28</sup> the 14-month period ends on March 28, 2025. For ESSER III, EANS II, and ARP-HCY, the 14-month period ends on March 28, 2026.<sup>29</sup> Similarly, the outlying areas may also use ED-developed templates to request a liquidation extension of up to 14 months beyond the automatic 120-day period to liquidate funds for ESF I-SEA, ESF I-Governor, ESF II-SEA, ESF-II Governor, and ARP-OA SEA.<sup>30</sup> ED may consider extensions to liquidate funds beyond the aforementioned deadlines, but SEAs could not request extensions beyond these deadlines using the ED-developed templates.

According to ED policy, “in all circumstances, including late liquidations, federal funds may be used only for obligations that were incurred during the grant period (including the Tydings period) and only for allowable costs under the relevant program.”<sup>31</sup> ED will only consider late liquidation requests beyond 18 months from the end of the Tydings period under “extraordinary circumstances or in cases involving lengthy construction contracts.”<sup>32</sup> As of September 5, 2024, ED indicated that no grantees have submitted requests to expend funds beyond the 14-month period available through the ED-developed templates.<sup>33</sup>

Any funds not expended will revert to the General Fund at Treasury five years after the close of ED’s obligation period (as opposed to the end of the Tydings period).<sup>34</sup> For programs authorized by the CARES Act, five years after the close of ED’s obligation period will occur on October 1, 2026. For programs authorized by the CRRSAA, it will occur on October 1, 2027. For programs authorized by the ARPA, it will occur on October 1, 2028.<sup>35</sup>

<sup>28</sup> With respect to EANS I and EANS II, the ED-developed templates can be used to request liquidation extensions for funds being used by the SEA to provide services to non-public schools and for funds that reverted to the governor. See, for example, <https://oese.ed.gov/files/2024/01/ARP-ESSER-EANS-Liquidation-Extension-Request-1.10.24-v3.xlsx>.

<sup>29</sup> ED suggested, but did not require, that states submit their extension requests prior to December 31, 2022, for CARES Act funds; December 31, 2023, for CRRSAA funds; and December 31, 2024, for ARPA funds. U.S. Department of Education, *General and Technical Frequently Asked Questions (FAQs) for CARES ESSER, CARES GEER, CRRSA ESSER, CRRSA GEER, CRRSA EANS, ARP ESSER, and ARP EANS Liquidation Extension Requests*, January 9, 2024, <https://oese.ed.gov/files/2024/01/Updated-Technical-FAQs-for-Liquidation-Extensions-1.9.24-v-2-for-posting.pdf>; and U.S. Department of Education, *General and Technical Frequently Asked Questions (FAQs) for American Rescue Plan Homeless Children and Youth program (ARP-HCY) Liquidation Extension Requests*, February 23, 2024, <https://oese.ed.gov/files/2024/02/Technical-FAQs-for-ARP-HCY-Liquidation-Extensions.pdf>.

<sup>30</sup> Letter from James F. Lane, Senior Advisor, Office of the Secretary, Delegated the Authority to Perform the Functions and Duties of the Assistant Secretary, Office of Elementary and Secondary Education, to 84.425A Grantees and 84.425H Grantees, November 21, 2022, <https://oese.ed.gov/files/2022/11/Liquidation-Extension-Process-Notification-Letter-Outlying-Areas.pdf>; and Letter from Adam Schott, Deputy Assistant Secretary for Policy and Programs, Delegated the Authority to Perform the Functions and Duties of the Assistant Secretary, Office of Elementary and Secondary Education, to 84.425X Grantees, January 9, 2024, <https://oese.ed.gov/files/2024/01/ARP-Liquidation-Extension-Request-Cover-Letter-OAs.pdf>. It does not appear that a separate letter was issued regarding funds provided under CRRSAA. However, the liquidation extension request form for CRRSAA funds is available at <https://oese.ed.gov/files/2023/06/CRRSA-ESFSEA-ESFGov-Liquidation-Extension-Request-June-2023.xlsx>.

<sup>31</sup> U.S. Department of Education, *Extension of Liquidation Periods and Related Accounting Adjustments for Grantees under Department of Education State-Administered Programs*, June 5, 2007, <https://www2.ed.gov/policy/fund/guid/lateliquidation.doc>.

<sup>32</sup> See footnote 31.

<sup>33</sup> Based on communication between CRS and ED on September 5, 2024.

<sup>34</sup> U.S. Department of Education, *Extension of Liquidation Periods and Related Accounting Adjustments for Grantees under Department of Education State-Administered Programs*, June 5, 2007, <https://www2.ed.gov/policy/fund/guid/lateliquidation.doc>. Also see U.S. Department of Education, *Frequently Asked Questions: Elementary and Secondary School Emergency Relief Programs, Governor’s Emergency Education Relief Programs*, December 7, 2022, <https://oese.ed.gov/files/2022/12/ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update.pdf>.

<sup>35</sup> Dates corresponding to five years after the close of ED’s obligation period under the CARES Act, CRRSAA and ARPA were provided to CRS by ED on August 23, 2024. Based on current data, ED estimates that about \$107 million (continued...)

A detailed discussion of the obligation and liquidation periods for the ESSER Fund, GEER Fund, and EANS program is included in Appendix B of CRS Report R47027, *Education Stabilization Fund Programs Funded by the CARES Act, CRRSAA, and ARPA: Background and Analysis*.

## Program Expenditures

This section provides national data on expenditures under each of the programs examined in this report. It begins with a discussion of the data used to determine state expenditures. Tables presenting data for each program for states and outlying areas are included in **Appendix A**.

### Data

Both USAspending.gov and the ESF Transparency Portal include data on grant awards and expenditures under the ESSER Fund, GEER Fund, and EANS program by state, as well as data on awards and expenditures for the outlying area programs.<sup>36</sup> USAspending.gov is the “official open data source of federal spending information, including information about federal awards such as contracts, grants, and loans.”<sup>37</sup> The ESF Transparency Portal includes state-by-state data on the amount of funding provided to each state under each ESF program and the cumulative amount of funding that has been expended under each program.<sup>38</sup> The ESF Transparency Portal does not include data on ARP-HCY awards and expenditures. Data from USAspending.gov are used to update data in the ESF Transparency Portal maintained by ED.<sup>39</sup> The data on obligations and outlays used in this report were downloaded from USAspending.gov on August 21, 2024.

ED maintains allocation tables for each of the programs included in this report that were released when ED made grants to states under each of the programs.<sup>40</sup> CRS confirmed that the amounts reported in USAspending.gov for ESSER, GEER, EANS, ARP-HCY, and outlying area grants match the ED grant allocation announcements with a few exceptions under the GEER Fund. The

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of CARES Act funds will revert to the General Fund at Treasury on October 1, 2026. This estimate does not include an additional return of funds that may result from audits or monitoring of grantees and subgrantees.

<sup>36</sup> The ESF Transparency Portal also provides data on funds awarded and expended under the Higher Education Emergency Relief Fund (HEERF). These funds are not discussed in this report.

<sup>37</sup> For more information, see <https://www.usaspending.gov/>.

<sup>38</sup> As previously mentioned, the data detailed in this report were downloaded from USAspending.gov. As of September 10, 2024, ED notes that the data on the ESF Transparency Portal were last retrieved by ED from USAspending.gov on August 5, 2024. Based on spot checking, the data retrieved by CRS from USAspending.gov on August 21, 2024, appear to match the data that ED retrieved on August 5, 2024.

<sup>39</sup> For more information, see <https://covid-relief-data.ed.gov/about-data>.

<sup>40</sup> The grant allocation table for ESSER I is available at <https://oese.ed.gov/files/2020/04/ESSER-Fund-State-Allocations-Table.pdf>. The grant allocation table for ESSER II is available at [https://oese.ed.gov/files/2021/01/Final\\_ESSERII\\_Methodology\\_Table\\_1.5.21.pdf](https://oese.ed.gov/files/2021/01/Final_ESSERII_Methodology_Table_1.5.21.pdf). The grant allocation table for ESSER III is available at [https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table\\_6.25.21\\_FINAL.pdf](https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table_6.25.21_FINAL.pdf). The grant allocation table for GEER I is available at [https://oese.ed.gov/files/2021/06/GEERI\\_Methodology\\_Table\\_Revised\\_6.25.21\\_FINAL.pdf](https://oese.ed.gov/files/2021/06/GEERI_Methodology_Table_Revised_6.25.21_FINAL.pdf). The grant allocation table for GEER II is available at [https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf). The grant allocation table for EANS I is available at [https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf). The grant allocation table for EANS II is available at [https://oese.ed.gov/files/2021/04/Final\\_ARP-EANS-Methodology-and-Table-3.16.21.pdf](https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf). The grant allocation table for Homeless Children and Youth is available at <https://oese.ed.gov/files/2021/07/Revised-Attachment-1-ARP-Homeless-I-II-Total-Allocations.docx>. The grant allocation table for ESF I-SEA and ESF I-Governor is available at <https://oese.ed.gov/files/2020/05/OA-Allocations-Table.pdf>. The grant allocation table for ESF II-SEA and ESF II-Governor is available at <https://oese.ed.gov/files/2021/01/CRRSA-OA-allocations-and-methodology-1.11.21.doc>. The grant allocation table for ARP-OA SEA is available at <https://oese.ed.gov/files/2021/04/ARP-OAs-Methodology-and-Table.docx>.

GEER Fund grant awards posted in USAspending.gov match the grant allocation announcements for GEER I and GEER II<sup>41</sup> for all states except Massachusetts, Montana, and New York.<sup>42</sup>

According to ED, these states declined a supplemental award under the GEER program that was made in July 2021.<sup>43</sup> For the purposes of this report, when discussing individual state data for the GEER program, the amount of funds actually received by these states is reported.

Neither USAspending.gov nor the ESF Transparency Portal includes data on funds that have been obligated but not expended. ED has collected some data on planned expenditures of ESSER funds, but these data are not updated on a regular basis.

## Findings

**Table A-1**, **Table A-2**, **Table A-3**, and **Table A-4** detail grant awards, cumulative outlays, and the percentage of funds outlaid under the ESSER Fund, GEER Fund, EANS program, and ARP-HCY, respectively, for all states and at the national level. **Table A-5** details grant awards, cumulative outlays, and the percentage of funds outlaid from the Education Stabilization Fund and ARPA as grants to SEAs for the outlying areas. **Table A-6** details grant awards, cumulative outlays, and the percentage of funds outlaid from the ESF as grants to governors for the outlying areas. **Table 3** and **Table 4** included at the end of this section provide summaries of the aggregate expenditure data for states and outlying areas, respectively, under the ESSER Fund, GEER Fund, EANS program, ARP-HCY, and grants to the outlying areas.

As previously discussed, these data do not reflect any funds that have been obligated but not expended. Thus, the percentages detailed in the aforementioned tables reflect the amount of funding expended, not the amount of funding that has been obligated by, or in advance of, the grant obligation deadlines. As previously discussed, the obligation deadlines are not the deadlines for expending funds, provided funds have been appropriately obligated by the obligation deadline.

At the national level, the percentage of funds outlaid is generally correlated with the percentage of the period of obligation that has passed for each of the programs.

## ESSER Fund

As detailed in **Table A-1** and summarized in **Table 3**, under ESSER I, with a period of obligation that expired at the end of September 2022, 99.55% of funds have been outlaid. Under ESSER II, with a period of obligation that expired at the end of September 2023, 98.84% of funds have been outlaid. The expenditure rate is lowest for ESSER III, which has a period of obligation that expires in September 2024, at 76.66%. Overall, 84.61% of ESSER funds have been outlaid. As the majority of ESSER funds were provided through ESSER III, the lower expenditure rate for

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<sup>41</sup> The grant allocation table for GEER I is available at [https://oese.ed.gov/files/2021/06/GEERI\\_Methodology\\_Table\\_Revised\\_6.25.21\\_FINAL.pdf](https://oese.ed.gov/files/2021/06/GEERI_Methodology_Table_Revised_6.25.21_FINAL.pdf). The grant allocation table for GEER II is available at [https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf).

<sup>42</sup> USAspending.gov and the Transparency Portal indicate that Massachusetts received \$50,843,703 under GEER I, rather than \$50,844,840 as reported in the ED allocation table. Similarly, for GEER II, USAspending.gov and the Transparency Portal indicate that Massachusetts received \$22,625,334, rather than \$22,628,475 as reported in the ED allocation table. For Montana, USAspending.gov and the Transparency Portal indicate that the state received \$8,764,495 under GEER I, rather than \$8,764,737 as reported in the ED allocation table. Finally, USAspending.gov and the Transparency Portal indicate that New York received \$164,286,083 under GEER I, rather than \$164,291,001 as reported in the ED allocation table. Similarly, for GEER II, USAspending.gov and the Transparency Portal indicate that New York received \$72,760,723 rather than \$72,773,972 as reported in the ED allocation table.

<sup>43</sup> Based on personal communication between CRS and ED on September 10, 2024.



ESSER III results in an overall national expenditure rate that is below the expenditure rates for ESSER I and ESSER II. While 45 states have outlaid at least 99% of funds under ESSER I and 36 states have outlaid at least 99% of funds under ESSER II, no state has outlaid more than 89.34% under ESSER III, and 25 states have outlaid less than 75% of ESSER III funds.

### **GEER Fund**

As detailed in **Table A-2** and summarized in **Table 3**, under GEER I, with a period of obligation that expired at the end of September 2022, 98.46% of funds have been outlaid. At the state level, 33 states have outlaid at least 99% of funds under GEER I, but all states have outlaid at least 88.58% of funds. Under GEER II, with a period of obligation that expired at the end of September 2023, 93.27% of funds have been outlaid. At the state level, 25 states have outlaid at least 99% of funds, while 4 states have outlaid less than 80% of funds. Overall, 96.87% of GEER funds have been outlaid, with a median state expenditure rate of 98.68%.

### **EANS Program**

As detailed in **Table A-3** and summarized in **Table 3**, under EANS I, with a period of obligation that expired at the end of September 2023, 90.04% of funds have been outlaid, with a median state expenditure rate of 97.72%. At the state level, 22 states have outlaid at least 99% of funds, while 3 states have outlaid less than 75% of funds. Under EANS II, with a period of obligation that will expire at the end of September 2024, 55.57% of funds have been outlaid, with a median state expenditure rate of 53.92%. At the state level, only 1 state has outlaid at least 99% of funds, while 39 states have outlaid less than 75% of funds. Overall, 72.81% of EANS funds have been outlaid.

### **ARP-HCY**

As detailed in **Table A-4** and summarized in **Table 3**, 56.87% of ARP-HCY funds have been outlaid, with a median state expenditure rate of 58.27%. No state has outlaid more than 75.82% of funds, and 28 states have outlaid less than 60% of funds. The period of obligation for these funds will expire at the end of September 2024.

### **Funds for the Outlying Areas**

As detailed in **Table A-5** and summarized in **Table 4**, under ESF I-SEA, with a period of obligation that expired at the end of September 2022, 99.39% of funds have been outlaid. Under ESF II-SEA, with a period of obligation that expired at the end of September 2023, 95.40% of funds have been outlaid. The expenditure rate for ARP-OA SEA, which has a period of obligation that expires in September 2024, is lowest at 46.00%. Overall, 63.49% of funds provided to outlying areas to be used for ESSER-type purposes have been outlaid.

As detailed in **Table A-6** and summarized in **Table 4**, under ESF I-Governor, with a period of obligation that expired at the end of September 2022, 97.83% of funds have been outlaid. Under ESF II-Governor, with a period of obligation that expired at the end of September 2023, 78.42% of funds have been outlaid. Overall, 83.72% of funds provided to outlying areas to be used for GEER-type purposes have been outlaid.

**Table 3. Grant Awards and Cumulative Outlays Under the ESSER Fund, GEER Fund, EANS, and ARP-HCY for States**

A	B	C	D
Program	Total Grant Award	Outlays	Percentage of Funds Outlaid (Col. C / Col. B)
<b>ESSER Fund</b>			
ESSER I	\$13,229,265,000	\$13,169,816,319	99.55%
ESSER II	\$54,311,004,000	\$53,679,250,937	98.84%
ESSER III	\$121,974,800,000	\$93,503,923,999	76.66%
ESSER Total	\$189,515,069,000	\$160,352,991,255	84.61%
<b>GEER Fund<sup>a</sup></b>			
GEER I	\$2,953,223,703	\$2,907,609,952	98.46%
GEER II	\$1,303,043,610	\$1,215,408,703	93.27%
GEER Total	\$4,256,267,313	\$4,123,018,655	96.87%
<b>EANS<sup>b</sup></b>			
EANS I	\$2,750,000,000	\$2,476,100,111	90.04%
EANS II	\$2,750,000,000	\$1,528,253,329	55.57%
EANS Total	\$5,500,000,000	\$4,004,353,440	72.81%
<b>ARP-HCY</b>			
ARP-HCY	\$799,000,000	\$454,426,665	56.87%
<b>All Programs Total</b>	<b>\$199,271,359,000</b>	<b>\$168,934,790,015</b>	<b>84.78%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024, and ED allocation tables.

**Notes:** Grant award indicates the grant amount provided to the state by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the state. The table does not reflect obligations that may not have been outlaid yet. ESSER I and GEER I funds were provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136). ESSER II, GEER I, and EANS I funds were provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]). ESSER III, EANS II, and ARP-HCY funds were provided by the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

ESSER Fund: Elementary and Secondary School Emergency Relief Fund

GEER Fund: Governor's Emergency Education Relief Fund

EANS Program: Emergency Assistance to Non-Public Schools program

ARP-HCY: American Rescue Plan-Homeless Children and Youth program

- Data on the expenditure of EANS funds do not differentiate between funds expended to provide assistance to non-public schools and funds that reverted to the governor and were subsequently expended.
- The Total Grant Award amounts do not match the amounts appropriated for the GEER Fund due to three states declining a supplemental award in July 2021 (Massachusetts, Montana, and New York).

**Table 4. Grant Awards and Cumulative Outlays Under the Education Stabilization Fund and American Rescue Plan Act for State Educational Agencies and Governors for the Outlying Areas**

A	B	C	D
Program	Total Grant Award	Outlays	Percentage of Funds Outlaid (Col. C / Col. B)
<b>ESF-SEA and ARP-OA SEA</b>			
ESF I-SEA	\$123,000,000	\$122,252,527	99.39%
ESF II-SEA	\$327,520,000	\$312,438,901	95.40%
ARP-OA SEA	\$850,000,000	\$391,031,555	46.00%
SEA Total	\$1,300,520,000	\$825,722,983	63.49%
<b>ESF-Governor</b>			
ESF I-Governor	\$30,750,000	\$30,082,191	97.83%
ESF II-Governor	\$81,880,000	\$64,212,314	78.42%
ESF Governor Total	\$112,630,000	\$94,294,504	83.72%
<b>All Programs Total</b>	<b>\$1,413,150,000</b>	<b>\$920,017,487</b>	<b>65.10%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024.

**Notes:** The outlying areas include American Samoa, Guam, the Northern Mariana Islands, Guam, and the U.S. Virgin Islands. Grant award indicates the grant amount provided to the outlying area by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the outlying area. The table does not reflect obligations that may not have been outlaid yet. ESF I-SEA and ESF I-Governor funds were provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136). ESF II-SEA and ESF II-Governor funds were provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]). ARP-OA SEA funds were provided by the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

ESF: Education Stabilization Fund

SEA: State educational agency

ARP: American Rescue Plan

OA: Outlying area

## State Requests for Liquidation Extensions

As discussed previously, ED indicated that it would accept requests from SEAs and outlying areas to extend the liquidation period for funds awarded under each of the programs discussed in this report provided the funds were properly obligated by the relevant deadline. Data on these requests, their disposition, and the amount of funds for which an extension was sought was provided to CRS by ED on August 23, 2024. As this information is being continually updated by ED, the information presented in this report reflects the status of SEA and outlying area liquidation extension requests as of the aforementioned date. ED is continuing to accept liquidation extension requests for programs authorized by the CRRSAA and ARPA. The initial liquidation extension period for CARES Act funds that states could apply for using the ED-developed template ended no later than March 28, 2024.

## SEA Liquidation Extension Requests

Based on the data provided by ED, 30 states have received approval for a liquidation extension for at least one of the programs discussed in this report. Most of these 30 states have been approved for liquidation extensions for more than one program. In addition, some states have applications for liquidation extensions under ESSER III or EANS II that are either under review or pending approval by ED. **Table 5** provides a summary of the number of liquidation extensions received by the states for each of the relevant programs discussed in this report, the total amount of funding that has been approved for an extension, and the number of applications under review or pending approval by ED for each program. Overall, 77 liquidation extension requests submitted by the states have been approved, allowing \$1.7 billion (0.84% of grant awards) to be expended for up to 14 months beyond the automatic 120-day period to liquidate funds. **Table B-1** provides the data for each state. ED has indicated that no requests for a liquidation extension have been denied.<sup>44</sup>

The states that have not submitted a request for any liquidation extensions include Alabama, Alaska, Arizona, Georgia, Hawaii, Idaho, Louisiana, Maine, Maryland, Minnesota, Montana, New Hampshire, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Utah, Virginia, Washington, and West Virginia.

**Table 5. State Liquidation Extension Requests for the ESSER Fund, GEER Fund, EANS, and ARP-HCY**

A	B	C	D	E
Program	Approved Requests		Number of Liquidation Extension Requests Under Review <sup>a</sup>	Number of Liquidation Extensions Pending Approval <sup>b</sup>
	Number of Liquidation Extension Approvals Received by States	Total Amount of Funds Approved for Liquidation Extensions		
ESSER Fund				
ESSER I	12	\$15,715,205	na	na
ESSER II	26	\$368,941,123	0	0
ESSER III	3	\$927,194,996	2	0
GEER Fund				
GEER I	9	\$11,243,370	na	na
GEER II	13	\$25,496,231	0	1
EANS <sup>c</sup>				
EANS I	12	\$207,584,922	0	1
EANS II	2	\$110,153,295	1	2
ARP-HCY				
ARP-HCY	0	\$0	0	0
Total	77	\$1,666,329,142	3	4

<sup>44</sup> Unpublished data provided to CRS by the U.S. Department of Education (on August 23, 2024).

**Source:** Table prepared by CRS based on unpublished data provided by the U.S. Department of Education (ED) on August 23, 2024.

**Notes:** The amounts listed on the table are inclusive of any amended requests a state may have submitted after its initial request approval by ED for a particular program.

ESSER Fund: Elementary and Secondary School Emergency Relief Fund

GEER Fund: Governor's Emergency Education Relief Fund

EANS Program: Emergency Assistance to Non-Public Schools program

ARP-HCY: American Rescue Plan-Homeless Children and Youth program

na: Not applicable, as ED is no longer accepting applications submitted using the ED-developed liquidation extension template for programs authorized by the CARES Act; the liquidation extension available through this application process ended no later than March 28, 2024.

- a. A request that is "Under Review" indicates that the state has recently submitted a request that is under review or that ED is awaiting revised information from the state.
- b. A request that is "Pending Approval" indicates that the state has submitted a request that is undergoing final review and has been recommended for approval.
- c. Data on state liquidation extension requests for EANS funds do not differentiate between funds to provide assistance to non-public schools and funds that reverted to the governor.

## Outlying Area Liquidation Extension Requests

Based on the ED data, every outlying area has an approved liquidation extension request for at least one of the relevant programs. To date, none of the outlying areas has applied for a liquidation extension for ARP-OA SEA funds. Overall, eight liquidation extension requests submitted by the outlying areas have been approved, allowing \$32.2 million (2.28% of grant awards) to be expended for up to 14 months beyond the automatic 120-day period to liquidate funds. **Table 6** provides a summary of the number of liquidation extensions received by the outlying areas for each of the relevant programs discussed in this report, the total amount of funding that has been approved for an extension, and the number applications under review or pending approval by ED for each program. **Table B-2** provides the data for each outlying area.

**Table 6. Outlying Area Liquidation Extension Requests for the Education Stabilization Fund and American Rescue Plan Act for State Educational Agencies and Governors**

A	B	C	D	E
Program	Approved Requests		Number of Liquidation Extension Requests Under Review for the Outlying Areas <sup>a</sup>	Number of Liquidation Extension Requests Pending Approval for the Outlying Areas <sup>b</sup>
	Number of Approved Liquidation Extensions for the Outlying Areas	Total Amount of Funds Approved for Liquidation Extensions		
ESF SEA and ARP-OA SEA				
ESF I-SEA	1	\$521,939	na	na
ESF II-SEA	3	\$17,816,265	0	0
ARP-OA SEA	0	\$0	0	0
ESF Governor				
ESF I-Governor	1	\$2,725,875	na	na

A	B	C	D	E
Program	Approved Requests		Number of Liquidation Extension Requests Under Review for the Outlying Areas <sup>a</sup>	Number of Liquidation Extension Requests Pending Approval for the Outlying Areas <sup>b</sup>
	Number of Approved Liquidation Extensions for the Outlying Areas	Total Amount of Funds Approved for Liquidation Extensions		
ESF II-Governor	3	\$11,119,741	0	0
<b>Total</b>	<b>8</b>	<b>\$32,183,819</b>	<b>0</b>	<b>0</b>

**Source:** Table prepared by CRS based on unpublished data provided by the U.S. Department of Education on August 23, 2024.

**Notes:** The outlying areas include American Samoa, Guam, the Northern Mariana Islands, Guam, and the U.S. Virgin Islands. Details may not add to totals due to rounding. The amounts listed on the table are inclusive of any amended requests an outlying area may have submitted after its initial request approval. ED is no longer accepting applications submitted using the ED-developed liquidation extension template for programs authorized by the CARES Act, as the liquidation extension available through this application process ended no later than March 28, 2024.

ESF: Education Stabilization Fund

SEA: State educational agency

ARP: American Rescue Plan

OA: Outlying area

na: Not applicable, as ED is no longer accepting applications submitted using the ED-developed liquidation extension template for programs authorized by the CARES Act; the liquidation extension available through this application process ended no later than March 28, 2024.

- A request that is "Under Review" indicates that the outlying area has recently submitted a request that is under review or that ED is awaiting revised information from the outlying area.
- A request that is "Pending Approval" indicates that the outlying area has submitted a request that is undergoing final review and has been recommended for approval.

## EANS Funds That Reverted to Governors

As previously discussed, EANS I and EANS II funds that were not obligated to provide services or assistance to non-public schools within six months of the state receiving the funds reverted back to the governor to use in accordance with the provisions of the GEER Fund. This section provides a snapshot of how much of the EANS funding reverted back to governors based on self-reported data that were provided to ED. These data continue to be updated by the states.

### Data

The self-reported data from states on EANS funds that reverted to governors were provided to CRS by ED on August 15, 2024. According to ED, states are continuing to update and revise these data, so the data presented in this report are current only as of the aforementioned date. With respect to data on total EANS awards, CRS used EANS program allocation tables that were released when ED made grants to states under the program.<sup>45</sup>

<sup>45</sup> The grant allocation table for EANS I is available at [https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf). The grant allocation table for EANS II is available at [https://oese.ed.gov/files/2021/04/Final\\_ARP-EANS-Methodology-and-Table-3.16.21.pdf](https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf).

## Methodology and Findings

**Table C-1** details, for each state, EANS program grant awards, EANS funding that has reverted to the governor under EANS I and EANS II, and the percentage of funds that reverted to the governor. New York had not provided data to ED on EANS II funds that had reverted to the governor at the time ED provided data to CRS. Therefore, EANS II grant allocations for New York are included in the national totals for grant allocations, but data are not included for funds that reverted to the governor. In addition, in determining the percentage of funds that reverted to the governor, the grant allocations to New York have been excluded from the denominator used for this calculation. For the total EANS funds (sum of EANS I and EANS II), data included for New York include their total grant allocations, but no data are included for total EANS funds that reverted to the governor or the total percentage of EANS funds that reverted to the governor.<sup>46</sup> For the national totals for total EANS funds (sum of EANS I and EANS II), similar to the national total for grant allocations for EANS II, EANS I and EANS II grant allocations for New York are included in the national total, but no data for this state have been included in the amount of funding that has reverted to the governor or in the calculation of the percentage of EANS funds that have reverted to the governor.

Based on the self-reported data from states provided to ED on August 15, 2024, under EANS I, the percentage of funds that have reverted to the governor ranged from 0% in 16 states<sup>47</sup> to 86.10% in Wyoming. Overall, 15.51% (\$426,507,876) of EANS I funds have reverted to governors. Under EANS II, among states that reported data, the percentage of funds that have reverted to the governor ranged from 0% in 12 states<sup>48</sup> to 100% in Wyoming. Overall, 35.12% (\$877,083,234) of EANS II funds have reverted to governors. Under EANS I and EANS II combined, among states that reported data for both EANS I and EANS II, the percentage of overall EANS funds that have reverted to the governor ranged from 0% in 7 states<sup>49</sup> to 93.13% in Wyoming. Overall, 26.09% (\$1,303,591,110) of total EANS funds have reverted to governors.

<sup>46</sup> Under EANS II, New York received a grant of \$252,458,189. Its total EANS grant amount under EANS I and EANS II combined is \$502,571,521.

<sup>47</sup> These states include California, Delaware, Florida, Indiana, Iowa, Kansas, Massachusetts, Michigan, Missouri, North Dakota, Oklahoma, Pennsylvania, South Carolina, Texas, Washington, and Wisconsin.

<sup>48</sup> These states include California, Delaware, Florida, Georgia, Indiana, Iowa, Massachusetts, Nebraska, Nevada, Utah, West Virginia, and Wisconsin.

<sup>49</sup> These states include California, Delaware, Florida, Indiana, Iowa, Massachusetts, and Wisconsin.

# Appendix A. ESSER, GEER, EANS, ARP-HCY, and OA Program Expenditures by States and Outlying Areas

**Table A-I. Grant Awards and Cumulative Outlays Under the Elementary and Secondary School Emergency Relief (ESSER) Fund, by State**

A	B	C	D	E	F	G	H	I	J	K	L	M
State	ESSER I			ESSER II			ESSER III			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award	Outlays	Percent of Funds Outlaid (Col. I / Col. H)	Grant Award (Col. B + Col. E + Col. H)	Outlays (Col. C + Col. F + Col. I)	Percent of Funds Outlaid (Col. L / Col. K)
Alabama	\$216,947,540	\$215,777,088	99.46%	\$899,464,932	\$879,485,728	97.78%	\$2,021,518,529	\$1,307,153,318	64.66%	\$3,137,931,001	\$2,402,416,134	76.56%
Alaska	\$38,407,914	\$38,407,914	100.00%	\$159,719,422	\$159,709,608	99.99%	\$358,770,937	\$294,164,714	81.99%	\$556,898,273	\$492,282,236	88.40%
Arizona	\$277,422,944	\$277,415,036	100.00%	\$1,149,715,947	\$1,132,163,203	98.47%	\$2,583,943,517	\$1,840,796,241	71.24%	\$4,011,082,408	\$3,250,374,480	81.03%
Arkansas	\$128,758,638	\$128,741,803	99.99%	\$558,017,409	\$554,085,071	99.30%	\$1,254,119,960	\$1,094,014,611	87.23%	\$1,940,896,007	\$1,776,841,485	91.55%
California	\$1,647,306,127	\$1,645,547,203	99.89%	\$6,709,633,866	\$6,694,906,309	99.78%	\$15,079,696,097	\$12,285,303,505	81.47%	\$23,436,636,090	\$20,625,757,016	88.01%
Colorado	\$120,993,782	\$120,928,846	99.95%	\$519,324,311	\$517,296,150	99.61%	\$1,167,153,961	\$918,107,660	78.66%	\$1,807,472,054	\$1,556,332,656	86.11%
Connecticut	\$111,068,059	\$111,059,747	99.99%	\$492,426,458	\$490,599,279	99.63%	\$1,106,696,657	\$857,531,044	77.49%	\$1,710,191,174	\$1,459,190,070	85.32%
Delaware	\$43,492,753	\$43,492,753	100.00%	\$182,885,104	\$182,885,104	100.00%	\$410,861,389	\$330,887,604	80.54%	\$637,239,246	\$557,265,461	87.45%
District of Columbia	\$42,006,354	\$41,816,051	99.55%	\$172,013,174	\$170,969,449	99.39%	\$386,476,999	\$168,710,320	43.65%	\$600,496,527	\$381,495,820	63.53%
Florida	\$770,247,851	\$760,762,673	98.77%	\$3,133,878,723	\$3,054,461,157	97.47%	\$7,043,370,152	\$5,657,189,969	80.32%	\$10,947,496,726	\$9,472,413,798	86.53%
Georgia	\$457,169,852	\$456,509,679	99.86%	\$1,892,092,618	\$1,889,386,286	99.86%	\$4,252,431,691	\$3,541,723,924	83.29%	\$6,601,694,161	\$5,887,619,889	89.18%
Hawaii	\$43,385,229	\$43,366,909	99.96%	\$183,595,211	\$183,595,211	100.00%	\$412,530,212	\$351,090,000	85.11%	\$639,510,652	\$578,052,120	90.39%
Idaho	\$47,854,695	\$47,746,989	99.77%	\$195,890,413	\$195,804,854	99.96%	\$440,131,922	\$357,025,415	81.12%	\$683,877,030	\$600,577,259	87.82%



A	B	C	D	E	F	G	H	I	J	K	L	M
State	ESSER I			ESSER II			ESSER III			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award	Outlays	Percent of Funds Outlaid (Col. I / Col. H)	Grant Award (Col. B + Col. E + Col. H)	Outlays (Col. C + Col. F + Col. I)	Percent of Funds Outlaid (Col. L / Col. K)
Illinois	\$569,467,218	\$568,151,309	99.77%	\$2,250,804,891	\$2,236,931,793	99.38%	\$5,058,601,934	\$4,048,022,995	80.02%	\$7,878,874,043	\$6,853,106,096	86.98%
Indiana	\$214,472,770	\$214,435,952	99.98%	\$888,183,537	\$884,148,011	99.55%	\$1,996,145,076	\$1,433,147,902	71.80%	\$3,098,801,383	\$2,531,731,865	81.70%
Iowa	\$71,625,561	\$71,625,561	100.00%	\$344,864,294	\$344,864,294	100.00%	\$775,053,259	\$685,162,825	88.40%	\$1,191,543,114	\$1,101,652,680	92.46%
Kansas	\$84,529,061	\$84,529,061	100.00%	\$369,829,794	\$369,829,794	100.00%	\$831,170,555	\$683,863,190	82.28%	\$1,285,529,410	\$1,138,222,045	88.54%
Kentucky	\$193,186,874	\$193,166,613	99.99%	\$928,274,720	\$923,623,125	99.50%	\$2,001,216,921	\$1,610,747,779	80.49%	\$3,122,678,515	\$2,727,537,517	87.35%
Louisiana	\$286,980,175	\$284,809,761	99.24%	\$1,160,119,378	\$1,156,449,044	99.68%	\$2,607,344,054	\$1,805,157,995	69.23%	\$4,054,443,607	\$3,246,416,800	80.07%
Maine	\$43,793,319	\$43,548,358	99.44%	\$183,138,601	\$179,272,465	97.89%	\$411,429,361	\$251,950,115	61.24%	\$638,361,281	\$474,770,938	74.37%
Maryland	\$207,834,058	\$206,392,718	99.31%	\$868,771,243	\$778,285,528	89.58%	\$1,952,539,087	\$1,160,661,862	59.44%	\$3,029,144,388	\$2,145,340,108	70.82%
Massachusetts	\$214,894,317	\$214,878,807	99.99%	\$814,890,396	\$814,109,963	99.90%	\$1,831,416,990	\$1,180,851,454	64.48%	\$2,861,201,703	\$2,209,840,224	77.23%
Michigan	\$389,796,984	\$386,230,389	99.09%	\$1,656,308,286	\$1,626,517,520	98.20%	\$3,722,478,258	\$3,032,681,381	81.47%	\$5,768,583,528	\$5,045,429,290	87.46%
Minnesota	\$140,137,253	\$139,890,731	99.82%	\$588,036,257	\$585,960,330	99.65%	\$1,321,564,450	\$882,941,316	66.81%	\$2,049,737,960	\$1,608,792,377	78.49%
Mississippi	\$169,883,002	\$166,845,943	98.21%	\$724,532,847	\$680,842,625	93.97%	\$1,628,366,137	\$1,081,045,048	66.39%	\$2,522,781,986	\$1,928,733,616	76.45%
Missouri	\$208,443,300	\$208,443,300	100.00%	\$871,172,291	\$861,174,604	98.85%	\$1,957,916,288	\$1,577,243,429	80.56%	\$3,037,531,879	\$2,646,861,333	87.14%
Montana	\$41,295,230	\$41,295,230	100.00%	\$170,099,465	\$170,099,465	100.00%	\$382,019,236	\$267,773,215	70.09%	\$593,413,931	\$479,167,910	80.75%
Nebraska	\$65,085,085	\$64,953,256	99.80%	\$243,073,530	\$243,063,482	100.00%	\$546,290,147	\$294,380,944	53.89%	\$854,448,762	\$602,397,681	70.50%
Nevada	\$117,185,045	\$115,804,501	98.82%	\$477,322,438	\$472,479,535	98.99%	\$1,072,783,189	\$922,683,879	86.01%	\$1,667,290,672	\$1,510,967,915	90.62%
New Hampshire	\$37,641,372	\$37,194,317	98.81%	\$156,065,807	\$152,561,068	97.75%	\$350,561,159	\$229,037,317	65.33%	\$544,268,338	\$418,792,701	76.95%
New Jersey	\$310,371,213	\$306,740,071	98.83%	\$1,230,971,757	\$1,213,252,609	98.56%	\$2,766,529,533	\$2,077,645,240	75.10%	\$4,307,872,503	\$3,597,637,919	83.51%
New Mexico	\$108,574,786	\$108,574,786	100.00%	\$435,938,638	\$433,623,259	99.47%	\$979,761,933	\$674,138,565	68.81%	\$1,524,275,357	\$1,216,336,610	79.80%

A	B	C	D	E	F	G	H	I	J	K	L	M
State	ESSER I			ESSER II			ESSER III			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award	Outlays	Percent of Funds Outlaid (Col. I / Col. H)	Grant Award (Col. B + Col. E + Col. H)	Outlays (Col. C + Col. F + Col. I)	Percent of Funds Outlaid (Col. L / Col. K)
New York	\$1,037,045,603	\$1,034,195,390	99.73%	\$4,002,381,738	\$3,972,671,636	99.26%	\$8,995,282,324	\$5,394,113,700	59.97%	\$14,034,709,665	\$10,400,980,726	74.11%
North Carolina	\$396,311,607	\$395,103,620	99.70%	\$1,602,590,987	\$1,587,609,365	99.07%	\$3,601,780,364	\$3,163,249,035	87.82%	\$5,600,682,958	\$5,145,962,021	91.88%
North Dakota	\$33,297,699	\$33,144,581	99.54%	\$135,924,393	\$135,921,822	100.00%	\$305,338,029	\$249,405,170	81.68%	\$474,560,121	\$418,471,574	88.18%
Ohio	\$489,205,200	\$487,914,012	99.74%	\$1,991,251,095	\$1,888,557,877	94.84%	\$4,475,243,513	\$3,841,841,937	85.85%	\$6,955,699,808	\$6,218,313,826	89.40%
Oklahoma	\$160,950,476	\$160,891,578	99.96%	\$665,038,753	\$665,038,753	100.00%	\$1,494,647,051	\$1,289,517,962	86.28%	\$2,320,636,280	\$2,115,448,292	91.16%
Oregon	\$121,099,019	\$121,098,915	100.00%	\$499,153,891	\$499,079,899	99.99%	\$1,121,814,984	\$801,645,946	71.46%	\$1,742,067,894	\$1,421,824,760	81.62%
Pennsylvania	\$523,807,198	\$519,372,848	99.15%	\$2,224,964,030	\$2,181,318,766	98.04%	\$5,000,509,384	\$3,783,095,287	75.65%	\$7,749,280,612	\$6,483,786,900	83.67%
Puerto Rico	\$349,113,105	\$333,393,971	95.50%	\$1,320,626,161	\$1,286,357,284	97.41%	\$2,968,079,229	\$1,763,743,132	59.42%	\$4,637,818,495	\$3,383,494,387	72.95%
Rhode Island	\$46,350,444	\$46,338,683	99.97%	\$184,791,567	\$182,867,987	98.96%	\$415,145,839	\$299,120,706	72.05%	\$646,287,850	\$528,327,376	81.75%
South Carolina	\$216,311,158	\$216,264,456	99.98%	\$940,420,782	\$938,868,094	99.83%	\$2,113,567,527	\$1,594,727,288	75.45%	\$3,270,299,467	\$2,749,859,838	84.09%
South Dakota	\$41,295,230	\$41,238,494	99.86%	\$170,099,465	\$169,548,503	99.68%	\$382,019,236	\$277,838,658	72.73%	\$593,413,931	\$488,625,655	82.34%
Tennessee	\$259,891,154	\$259,890,508	100.00%	\$1,107,656,022	\$1,105,312,145	99.79%	\$2,489,423,407	\$1,854,670,633	74.50%	\$3,856,970,583	\$3,219,873,286	83.48%
Texas	\$1,285,886,064	\$1,285,425,677	99.96%	\$5,529,552,209	\$5,513,670,354	99.71%	\$12,427,523,267	\$10,626,421,216	85.51%	\$19,242,961,540	\$17,425,517,247	90.56%
Utah	\$67,821,787	\$67,148,951	99.01%	\$274,071,684	\$273,243,253	99.70%	\$615,929,016	\$441,805,730	71.73%	\$957,822,487	\$782,197,934	81.66%
Vermont	\$31,148,360	\$30,643,732	98.38%	\$126,973,363	\$124,794,452	98.28%	\$285,223,414	\$173,813,586	60.94%	\$443,345,137	\$329,251,770	74.27%
Virginia	\$238,599,192	\$238,115,502	99.80%	\$939,280,578	\$939,279,722	100.00%	\$2,110,988,891	\$1,545,417,676	73.21%	\$3,288,868,661	\$2,722,812,900	82.79%
Washington	\$216,892,447	\$216,634,220	99.88%	\$824,852,290	\$823,172,798	99.80%	\$1,853,788,024	\$1,656,088,771	89.34%	\$2,895,532,761	\$2,695,895,789	93.11%
West Virginia	\$86,640,471	\$86,613,872	99.97%	\$339,032,096	\$338,235,008	99.76%	\$761,960,095	\$566,829,542	74.39%	\$1,187,632,662	\$991,678,422	83.50%
Wisconsin	\$174,777,774	\$174,741,313	99.98%	\$686,056,238	\$686,056,238	100.00%	\$1,541,867,439	\$1,045,715,262	67.82%	\$2,402,701,451	\$1,906,512,813	79.35%

A	B	C	D	E	F	G	H	I	J	K	L	M
State	ESSER I			ESSER II			ESSER III			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award	Outlays	Percent of Funds Outlaid (Col. I / Col. H)	Grant Award (Col. B + Col. E + Col. H)	Outlays (Col. C + Col. F + Col. I)	Percent of Funds Outlaid (Col. L / Col. K)
Wyoming	\$32,562,651	\$32,562,647	100.00%	\$135,230,900	\$135,211,057	99.99%	\$303,779,377	\$232,027,988	76.38%	\$471,572,928	\$399,801,692	84.78%
<b>National Total</b>	<b>\$13,229,265,000</b>	<b>\$13,169,816,319</b>	<b>99.55%</b>	<b>\$54,311,004,000</b>	<b>\$53,679,250,937</b>	<b>98.84%</b>	<b>\$121,974,800,000</b>	<b>\$93,503,923,999</b>	<b>76.66%</b>	<b>\$189,515,069,000</b>	<b>\$160,352,991,255</b>	<b>84.61%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024.

**Notes:** Grant award indicates the grant amount provided to the state by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the state. The table does not reflect obligations that may not have been outlaid yet. ESSER I funds were provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136). ESSER II funds were provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]). ESSER III funds were provided by the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

**Table A-2. Grant Awards and Cumulative Outlays Under the Governor’s Emergency Education Relief (GEER) Fund, by State**

A	B	C	D	E	F	G	H	I	J
State	GEER I			GEER II			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
Alabama	\$48,853,203	\$48,279,980	98.83%	\$21,356,788	\$20,517,662	96.07%	\$70,209,991	\$68,797,642	97.99%
Alaska	\$6,503,700	\$6,502,052	99.97%	\$2,824,465	\$2,823,151	99.95%	\$9,328,165	\$9,325,203	99.97%
Arizona	\$69,198,549	\$66,311,113	95.83%	\$30,909,075	\$30,909,075	100.00%	\$100,107,624	\$97,220,188	97.12%
Arkansas	\$30,664,782	\$30,664,782	100.00%	\$13,380,894	\$13,380,120	99.99%	\$44,045,676	\$44,044,902	100.00%

A	B	C	D	E	F	G	H	I	J
State	GEER I			GEER II			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
California	\$355,237,757	\$354,611,723	99.82%	\$153,992,950	\$151,146,662	98.15%	\$509,230,707	\$505,758,385	99.32%
Colorado	\$44,006,017	\$38,979,194	88.58%	\$19,434,248	\$19,197,524	98.78%	\$63,440,265	\$58,176,718	91.70%
Connecticut	\$27,882,366	\$24,790,133	88.91%	\$12,450,941	\$9,612,249	77.20%	\$40,333,307	\$34,402,383	85.30%
Delaware	\$7,917,051	\$7,837,689	99.00%	\$3,459,188	\$3,459,188	100.00%	\$11,376,239	\$11,296,877	99.30%
District of Columbia	\$5,807,869	\$5,807,869	100.00%	\$2,416,005	\$2,414,841	99.95%	\$8,223,874	\$8,222,710	99.99%
Florida	\$173,591,320	\$172,628,510	99.45%	\$75,812,848	\$31,556,203	41.62%	\$249,404,168	\$204,184,713	81.87%
Georgia	\$105,724,181	\$103,936,060	98.31%	\$47,083,508	\$44,640,162	94.81%	\$152,807,689	\$148,576,222	97.23%
Hawaii	\$9,993,609	\$9,993,387	100.00%	\$4,456,306	\$4,455,694	99.99%	\$14,449,915	\$14,449,081	99.99%
Idaho	\$15,676,743	\$15,671,630	99.97%	\$6,858,052	\$6,858,052	100.00%	\$22,534,795	\$22,529,682	99.98%
Illinois	\$108,500,769	\$108,130,915	99.66%	\$47,912,306	\$46,528,838	97.11%	\$156,413,075	\$154,659,753	98.88%
Indiana	\$61,592,746	\$61,577,215	99.97%	\$26,534,087	\$26,534,087	100.00%	\$88,126,833	\$88,111,302	99.98%
Iowa	\$26,217,740	\$25,784,045	98.35%	\$11,567,957	\$11,553,673	99.88%	\$37,785,697	\$37,337,717	98.81%
Kansas	\$26,274,863	\$26,274,863	100.00%	\$11,678,709	\$11,678,709	100.00%	\$37,953,572	\$37,953,572	100.00%
Kentucky	\$43,711,994	\$43,332,722	99.13%	\$19,100,248	\$18,258,291	95.59%	\$62,812,242	\$61,591,013	98.06%
Louisiana	\$50,278,669	\$50,270,815	99.98%	\$22,990,617	\$22,990,617	100.00%	\$73,269,286	\$73,261,432	99.99%
Maine	\$9,273,788	\$9,273,788	100.00%	\$4,082,962	\$4,054,157	99.29%	\$13,356,750	\$13,327,945	99.78%
Maryland	\$45,659,054	\$43,254,032	94.73%	\$20,735,518	\$20,735,518	100.00%	\$66,394,572	\$63,989,550	96.38%
Massachusetts	\$50,843,703	\$50,705,054	99.73%	\$22,625,334	\$21,475,341	94.92%	\$73,469,037	\$72,180,395	98.25%
Michigan	\$89,435,381	\$87,911,051	98.30%	\$38,888,950	\$34,591,207	88.95%	\$128,324,331	\$122,502,258	95.46%

A	B	C	D	E	F	G	H	I	J
State	GEER I			GEER II			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
Minnesota	\$43,428,236	\$42,567,103	98.02%	\$19,486,311	\$18,995,849	97.48%	\$62,914,547	\$61,562,952	97.85%
Mississippi	\$34,664,200	\$33,053,497	95.35%	\$15,581,517	\$13,577,335	87.14%	\$50,245,717	\$46,630,831	92.81%
Missouri	\$54,644,754	\$53,546,141	97.99%	\$24,145,405	\$22,653,324	93.82%	\$78,790,159	\$76,199,465	96.71%
Montana	\$8,764,495	\$8,597,176	98.09%	\$3,925,618	\$3,487,273	88.83%	\$12,690,113	\$12,084,450	95.23%
Nebraska	\$16,358,075	\$16,358,075	100.00%	\$7,162,159	\$4,755,578	66.40%	\$23,520,234	\$21,113,653	89.77%
Nevada	\$26,478,157	\$26,476,157	99.99%	\$12,012,231	\$11,296,558	94.04%	\$38,490,388	\$37,772,715	98.14%
New Hampshire	\$8,891,635	\$8,672,375	97.53%	\$3,800,242	\$3,774,812	99.33%	\$12,691,877	\$12,447,188	98.07%
New Jersey	\$68,866,711	\$68,831,468	99.95%	\$29,930,743	\$29,676,054	99.15%	\$98,797,454	\$98,507,521	99.71%
New Mexico	\$22,263,463	\$22,263,463	100.00%	\$9,849,995	\$8,445,670	85.74%	\$32,113,458	\$30,709,133	95.63%
New York	\$164,286,083	\$163,670,983	99.63%	\$72,760,723	\$72,290,393	99.35%	\$237,046,806	\$235,961,376	99.54%
North Carolina	\$95,641,854	\$95,368,196	99.71%	\$42,928,649	\$41,768,716	97.30%	\$138,570,503	\$137,136,912	98.97%
North Dakota	\$5,932,825	\$5,932,825	100.00%	\$2,732,697	\$2,606,742	95.39%	\$8,665,522	\$8,539,567	98.55%
Ohio	\$104,920,249	\$104,561,492	99.66%	\$46,303,196	\$45,760,394	98.83%	\$151,223,445	\$150,321,886	99.40%
Oklahoma	\$39,920,664	\$38,009,808	95.21%	\$17,712,950	\$17,485,575	98.72%	\$57,633,614	\$55,495,383	96.29%
Oregon	\$32,508,822	\$32,508,822	100.00%	\$14,174,308	\$14,174,308	100.00%	\$46,683,130	\$46,683,130	100.00%
Pennsylvania	\$104,421,207	\$103,189,345	98.82%	\$47,083,088	\$44,994,202	95.56%	\$151,504,295	\$148,183,547	97.81%
Puerto Rico	\$47,814,615	\$47,814,615	100.00%	\$21,836,249	\$16,774,432	76.82%	\$69,650,864	\$64,589,047	92.73%
Rhode Island	\$8,704,488	\$8,651,533	99.39%	\$3,804,963	\$3,276,078	86.10%	\$12,509,451	\$11,927,611	95.35%
South Carolina	\$48,469,552	\$48,467,924	100.00%	\$21,093,241	\$21,093,241	100.00%	\$69,562,793	\$69,561,165	100.00%

A	B	C	D	E	F	G	H	I	J
State	GEER I			GEER II			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
South Dakota	\$7,944,235	\$7,944,235	100.00%	\$3,503,867	\$3,503,867	100.00%	\$11,448,102	\$11,448,102	100.00%
Tennessee	\$63,584,117	\$63,584,117	100.00%	\$27,807,507	\$27,807,507	100.00%	\$91,391,624	\$91,391,624	100.00%
Texas	\$307,036,242	\$291,962,283	95.09%	\$134,357,266	\$127,595,294	94.97%	\$441,393,508	\$419,557,578	95.05%
Utah	\$29,190,230	\$28,903,595	99.02%	\$13,201,742	\$13,069,507	99.00%	\$42,391,972	\$41,973,103	99.01%
Vermont	\$4,488,898	\$3,997,960	89.06%	\$1,931,057	\$1,813,188	93.90%	\$6,419,955	\$5,811,148	90.52%
Virginia	\$66,776,941	\$66,142,015	99.05%	\$29,971,079	\$29,971,079	100.00%	\$96,748,020	\$96,113,094	99.34%
Washington	\$56,770,611	\$56,769,263	100.00%	\$25,456,145	\$25,452,000	99.98%	\$82,226,756	\$82,221,263	99.99%
West Virginia	\$16,353,874	\$15,984,363	97.74%	\$7,060,467	\$7,060,467	100.00%	\$23,414,341	\$23,044,830	98.42%
Wisconsin	\$46,551,563	\$46,551,563	100.00%	\$20,836,198	\$20,836,198	100.00%	\$67,387,761	\$67,387,761	100.00%
Wyoming	\$4,701,053	\$4,700,937	100.00%	\$2,042,041	\$2,042,041	100.00%	\$6,743,094	\$6,742,978	100.00%
<b>National Total</b>	<b>\$2,953,223,703</b>	<b>\$2,907,609,952</b>	<b>98.46%</b>	<b>\$1,303,043,610</b>	<b>\$1,215,408,703</b>	<b>93.27%</b>	<b>\$4,256,267,313</b>	<b>\$4,123,018,655</b>	<b>96.87%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024.

**Notes:** Grant award indicates the grant amount provided to the state by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the state. The table does not reflect obligations that may not have been outlaid yet. GEER I funds were provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136). GEER II funds were provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]). Funds provided under the Education for Non-Public Schools (EANS) program that may have reverted to the governor to use in accordance with the GEER Fund provisions are not included in this table. Those funds continue to be accounted for under the EANS program. The nationwide totals for grants awarded do not match the amounts appropriated for the GEER Fund due to three states declining a supplemental award in July 2021 (Massachusetts, Montana, and New York). ED's grant allocation table includes those declined supplemental awards, but they were not actually provided to the states.

**Table A-3. Grant Awards and Cumulative Outlays Under the Emergency Assistance to Non-Public Schools (EANS) Program, by State**

A	B	C	D	E	F	G	H	I	J
State	EANS I			EANS II			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
Alabama	\$45,502,043	\$45,203,246	99.34%	\$44,895,780	\$41,225,933	91.83%	\$90,397,823	\$86,429,179	95.61%
Alaska	\$5,367,703	\$5,355,653	99.78%	\$5,882,303	\$4,017,528	68.30%	\$11,250,006	\$9,373,181	83.32%
Arizona	\$54,413,531	\$54,413,531	100.00%	\$54,444,547	\$35,506,141	65.22%	\$108,858,078	\$89,919,672	82.60%
Arkansas	\$22,872,412	\$22,872,094	100.00%	\$22,903,129	\$8,897,644	38.85%	\$45,775,541	\$31,769,739	69.40%
California	\$187,475,843	\$160,713,705	85.73%	\$181,312,003	\$86,313,297	47.60%	\$368,787,846	\$247,027,002	66.98%
Colorado	\$28,433,931	\$27,277,307	95.93%	\$28,709,729	\$9,099,935	31.70%	\$57,143,660	\$36,377,241	63.66%
Connecticut	\$15,831,765	\$15,775,239	99.64%	\$15,956,897	\$15,452,734	96.84%	\$31,788,662	\$31,227,972	98.24%
Delaware	\$4,965,788	\$4,965,788	100.00%	\$3,889,481	\$3,654,687	93.96%	\$8,855,269	\$8,620,475	97.35%
District of Columbia	\$5,312,618	\$4,545,708	85.56%	\$4,533,977	\$1,327,819	29.29%	\$9,846,595	\$5,873,527	59.65%
Florida	\$212,978,041	\$198,083,490	93.01%	\$221,188,900	\$165,323,438	74.74%	\$434,166,941	\$363,406,929	83.70%
Georgia	\$79,175,146	\$57,829,827	73.04%	\$75,408,050	\$70,935,753	94.07%	\$154,583,196	\$128,765,580	83.30%
Hawaii	\$9,815,286	\$9,815,286	100.00%	\$10,365,129	\$10,365,129	100.00%	\$20,180,415	\$20,180,415	100.00%
Idaho	\$19,581,608	\$16,702,355	85.30%	\$21,961,960	\$1,458,399	6.64%	\$41,543,568	\$18,160,753	43.71%
Illinois	\$84,489,804	\$79,877,336	94.54%	\$83,246,346	\$53,600,306	64.39%	\$167,736,150	\$133,477,642	79.58%
Indiana	\$81,656,000	\$81,656,000	100.00%	\$78,874,005	\$46,721,111	59.24%	\$160,530,005	\$128,377,111	79.97%
Iowa	\$26,271,345	\$26,269,325	99.99%	\$23,744,042	\$20,578,314	86.67%	\$50,015,387	\$46,847,639	93.67%
Kansas	\$26,667,139	\$26,596,035	99.73%	\$25,069,862	\$13,787,701	55.00%	\$51,737,001	\$40,383,737	78.06%

A	B	C	D	E	F	G	H	I	J
State	EANS I			EANS II			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
Kentucky	\$40,817,799	\$38,613,334	94.60%	\$42,665,620	\$29,759,789	69.75%	\$83,483,419	\$68,373,123	81.90%
Louisiana	\$55,566,230	\$54,386,363	97.88%	\$55,674,204	\$52,987,488	95.17%	\$111,240,434	\$107,373,851	96.52%
Maine	\$12,751,099	\$12,751,099	100.00%	\$12,327,260	\$1,299,066	10.54%	\$25,078,359	\$14,050,165	56.03%
Maryland	\$35,878,533	\$35,878,533	100.00%	\$39,248,769	\$7,818,718	19.92%	\$75,127,302	\$43,697,251	58.16%
Massachusetts	\$24,225,048	\$22,528,668	93.00%	\$24,826,386	\$16,503,321	66.47%	\$49,051,434	\$39,031,989	79.57%
Michigan	\$86,776,841	\$86,175,032	99.31%	\$86,894,397	\$45,908,490	52.83%	\$173,671,238	\$132,083,522	76.05%
Minnesota	\$41,907,253	\$36,925,031	88.11%	\$40,488,656	\$20,475,579	50.57%	\$82,395,909	\$57,400,610	69.66%
Mississippi	\$31,353,423	\$25,332,885	80.80%	\$30,461,120	\$981,050	3.22%	\$61,814,543	\$26,313,934	42.57%
Missouri	\$67,550,224	\$66,169,529	97.96%	\$68,641,868	\$27,987,143	40.77%	\$136,192,092	\$94,156,672	69.14%
Montana	\$12,816,385	\$11,796,199	92.04%	\$12,063,324	\$921,758	7.64%	\$24,879,709	\$12,717,957	51.12%
Nebraska	\$17,272,129	\$16,316,915	94.47%	\$18,618,767	\$14,260,682	76.59%	\$35,890,896	\$30,577,597	85.20%
Nevada	\$19,375,550	\$18,468,879	95.32%	\$18,180,919	\$10,082,505	55.46%	\$37,556,469	\$28,551,385	76.02%
New Hampshire	\$7,069,209	\$7,006,289	99.11%	\$6,698,664	\$3,308,672	49.39%	\$13,767,873	\$10,314,961	74.92%
New Jersey	\$68,749,847	\$60,499,868	88.00%	\$70,947,730	\$34,968,911	49.29%	\$139,697,577	\$95,468,779	68.34%
New Mexico	\$17,282,330	\$12,522,691	72.46%	\$17,425,938	\$4,050,759	23.25%	\$34,708,268	\$16,573,450	47.75%
New York	\$250,113,323	\$143,017,991	57.18%	\$252,458,198	\$29,771,268	11.79%	\$502,571,521	\$172,789,259	34.38%
North Carolina	\$84,824,393	\$83,162,676	98.04%	\$82,951,720	\$56,881,168	68.57%	\$167,776,113	\$140,043,845	83.47%
North Dakota	\$3,998,745	\$3,935,908	98.43%	\$4,151,371	\$1,409,739	33.96%	\$8,150,116	\$5,345,647	65.59%
Ohio	\$154,896,274	\$144,726,886	93.43%	\$155,190,488	\$93,979,698	60.56%	\$310,086,762	\$238,706,585	76.98%



A	B	C	D	E	F	G	H	I	J
State	EANS I			EANS II			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
Oklahoma	\$30,986,191	\$30,986,191	100.00%	\$31,482,084	\$16,491,089	52.38%	\$62,468,275	\$47,477,280	76.00%
Oregon	\$27,595,419	\$27,512,538	99.70%	\$28,355,768	\$17,465,532	61.59%	\$55,951,187	\$44,978,070	80.39%
Pennsylvania	\$150,022,294	\$129,008,144	85.99%	\$152,741,404	\$77,644,706	50.83%	\$302,763,698	\$206,652,850	68.26%
Puerto Rico	\$104,161,180	\$101,777,172	97.71%	\$104,193,482	\$16,979,322	16.30%	\$208,354,662	\$118,756,494	57.00%
Rhode Island	\$7,148,776	\$6,171,606	86.33%	\$6,209,666	\$1,253,489	20.19%	\$13,358,442	\$7,425,095	55.58%
South Carolina	\$39,981,327	\$39,803,272	99.55%	\$40,560,267	\$35,753,047	88.15%	\$80,541,594	\$75,556,319	93.81%
South Dakota	\$7,773,070	\$7,773,070	100.00%	\$7,609,142	\$1,064,610	13.99%	\$15,382,212	\$8,837,680	57.45%
Tennessee	\$72,838,359	\$72,838,359	100.00%	\$73,683,257	\$59,308,123	80.49%	\$146,521,616	\$132,146,482	90.19%
Texas	\$153,168,245	\$136,067,358	88.84%	\$152,146,013	\$95,076,142	62.49%	\$305,314,258	\$231,143,501	75.71%
Utah	\$23,978,187	\$21,341,909	89.01%	\$26,428,418	\$12,511,960	47.34%	\$50,406,605	\$33,853,870	67.16%
Vermont	\$4,284,369	\$3,472,907	81.06%	\$3,877,205	\$1,680,169	43.33%	\$8,161,574	\$5,153,076	63.14%
Virginia	\$46,618,019	\$46,618,019	100.00%	\$46,344,360	\$44,440,701	95.89%	\$92,962,379	\$91,058,720	97.95%
Washington	\$46,263,028	\$45,813,484	99.03%	\$45,744,877	\$43,483,881	95.06%	\$92,007,905	\$89,297,365	97.05%
West Virginia	\$9,052,260	\$9,052,260	100.00%	\$9,763,599	\$5,823,890	59.65%	\$18,815,859	\$14,876,150	79.06%
Wisconsin	\$77,492,001	\$75,723,508	97.72%	\$73,875,583	\$57,654,995	78.04%	\$151,367,584	\$133,378,503	88.12%
Wyoming	\$4,602,637	\$3,973,613	86.33%	\$4,683,336	— <sup>a</sup>	0.00%	\$9,285,973	\$3,973,613	42.79%
<b>National Total</b>	<b>\$2,750,000,000</b>	<b>\$2,476,100,111</b>	<b>90.04%</b>	<b>\$2,750,000,000</b>	<b>\$1,528,253,329</b>	<b>55.57%</b>	<b>\$5,500,000,000</b>	<b>\$4,004,353,440</b>	<b>72.81%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024, and ED allocation table.

**Notes:** Grant award indicates the grant amount provided to the state by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the state. The table does not reflect obligations that may not have been outlaid yet. EANS I funds were provided by the Coronavirus Response

and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]). EANS II funds were provided by the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2). Funds provided under the EANS program that may have reverted to the governor to use in accordance with the Governor's Emergency Education Relief (GEER) Fund provisions are accounted for in the outlaid funds shown in this table.

- a. There were no expenditure data for Wyoming for EANS II included in the USAspending.gov data. According to data posted by ED on the Education Stabilization Fund Transparency Portal as of September 10, 2024, Wyoming had not spent any of its EANS II funds.

**Table A-4. Grant Awards and Cumulative Outlays Under Funding for Homeless Children and Youth Program (ARP-HCY), by State**

A	B	C	D
State	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)
Alabama	\$13,239,031	\$8,720,790	65.87%
Alaska	\$2,350,009	\$1,631,711	69.43%
Arizona	\$16,922,395	\$9,044,642	53.45%
Arkansas	\$8,213,312	\$5,370,088	65.38%
California	\$98,757,695	\$73,425,491	74.35%
Colorado	\$7,643,776	\$5,467,165	71.52%
Connecticut	\$7,247,850	\$5,449,401	75.19%
Delaware	\$2,691,098	\$1,479,351	54.97%
District of Columbia	\$2,531,300	\$1,409,799	55.69%
Florida	\$46,127,238	\$28,866,995	62.58%
Georgia	\$27,849,370	\$16,444,111	59.05%
Hawaii	\$2,701,880	\$1,135,000	42.01%
Idaho	\$2,882,705	\$1,701,930	59.04%
Illinois	\$33,129,062	\$23,570,269	71.15%
Indiana	\$13,072,898	\$7,395,718	56.57%
Iowa	\$5,075,905	\$2,918,623	57.50%
Kansas	\$5,443,402	\$3,711,244	68.18%

A	B	C	D
State	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)
Kentucky	\$13,281,817	\$6,569,446	49.46%
Louisiana	\$17,075,605	\$11,591,318	67.88%
Maine	\$2,694,822	\$1,803,443	66.92%
Maryland	\$12,787,274	\$7,765,960	60.73%
Massachusetts	\$11,994,087	\$7,558,320	63.02%
Michigan	\$24,378,753	\$7,842,029	32.17%
Minnesota	\$8,655,053	\$4,750,764	54.89%
Mississippi	\$10,664,254	\$2,116,337	19.85%
Missouri	\$12,822,529	\$5,152,283	40.18%
Montana	\$2,502,430	\$1,294,721	51.74%
Nebraska	\$3,577,701	\$1,037,837	29.01%
Nevada	\$7,025,680	\$3,644,637	51.88%
New Hampshire	\$2,296,237	\$1,522,061	66.29%
New Jersey	\$18,118,225	\$11,862,860	65.47%
New Mexico	\$6,416,504	\$3,609,867	56.26%
New York	\$58,910,436	\$28,950,143	49.14%
North Carolina	\$23,588,229	\$14,599,950	61.90%
North Dakota	\$1,999,979	\$1,475,695	73.79%
Ohio	\$29,308,662	\$20,996,758	71.64%
Oklahoma	\$9,788,535	\$4,661,747	47.62%
Oregon	\$7,346,860	\$3,705,538	50.44%
Pennsylvania	\$32,748,656	\$14,808,014	45.22%
Puerto Rico	\$19,438,068	\$2,708,943	13.94%

A	B	C	D
State	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)
Rhode Island	\$2,719,153	\$1,467,488	53.97%
South Carolina	\$13,841,864	\$7,224,111	52.19%
South Dakota	\$2,502,430	\$1,562,822	62.45%
Tennessee	\$16,303,363	\$10,340,714	63.43%
Texas	\$81,388,454	\$38,103,439	46.82%
Utah	\$4,033,829	\$2,566,289	63.62%
Vermont	\$1,868,242	\$1,160,679	62.13%
Virginia	\$13,825,002	\$6,668,260	48.23%
Washington	\$12,140,633	\$9,205,248	75.82%
West Virginia	\$4,990,123	\$2,810,759	56.33%
Wisconsin	\$10,097,813	\$4,176,899	41.36%
Wyoming	\$1,989,772	\$1,368,959	68.80%
<b>National Total</b>	<b>\$799,000,000</b>	<b>\$454,426,665</b>	<b>56.87%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024.

**Notes:** Grant award indicates the grant amount provided to the state by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the state. The table does not reflect obligations that may not have been outlaid yet. Homeless Children and Youth funds were provided the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

**Table A-5. Grant Awards and Cumulative Outlays Under the Educational Stabilization Fund (ESF I-SEA and ESF II-SEA) and the American Rescue Plan Act (ARP-OA SEA) for State Educational Agencies (SEAs), by Outlying Area**

A	B	C	D	E	F	G	H	I	J	K	L	M
Outlying Area	ESF I-SEA			ESF II-SEA			ARP-OA SEA			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award	Outlays	Percent of Funds Outlaid (Col. I / Col. H)	Grant Award (Col. B + Col. E + Col. H)	Outlays (Col. C + Col. F + Col. I)	Percent of Funds Outlaid (Col. L / Col. K)
American Samoa	\$38,321,932	\$38,321,932	100.00%	\$102,042,272	\$102,042,272	100.00%	\$264,826,365	\$173,820,575	65.64%	\$405,190,569	\$314,184,779	77.54%
Guam	\$41,521,997	\$41,521,997	100.00%	\$110,563,287	\$102,331,800	92.55%	\$286,940,627	\$47,541,463	16.57%	\$439,025,911	\$191,395,261	43.60%
Northern Mariana Islands	\$23,163,734	\$23,163,734	100.00%	\$61,679,560	\$61,364,221	99.49%	\$160,074,578	\$127,074,850	79.38%	\$244,917,872	\$211,602,805	86.40%
U.S. Virgin Islands	\$19,992,337	\$19,244,864	96.26%	\$53,234,881	\$46,700,608	87.73%	\$138,158,430	\$42,594,666	30.83%	\$211,385,648	\$108,540,139	51.35%
<b>Total</b>	<b>\$123,000,000</b>	<b>\$122,252,527</b>	<b>99.39%</b>	<b>\$327,520,000</b>	<b>\$312,438,901</b>	<b>95.40%</b>	<b>\$850,000,000</b>	<b>\$391,031,555</b>	<b>46.00%</b>	<b>\$1,300,520,000</b>	<b>\$825,722,983</b>	<b>63.49%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024.

**Notes:** Grant award indicates the grant amount provided to the outlying area by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the outlying area. The table does not reflect obligations that may not have been outlaid yet. ESF I-SEA funds were provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136). ESF II-SEA funds were provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]). ARP-OA SEA funds were provided by the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2).

**Table A-6. Grant Awards and Cumulative Outlays Under the Educational Stabilization Fund for Governors (ESF I-Governor and ESF II-Governor), by Outlying Area**

A	B	C	D	E	F	G	H	I	J
Outlying Area	ESF I-Governor			ESF II-Governor			Total		
	Grant Award	Outlays	Percent of Funds Outlaid (Col. C / Col. B)	Grant Award	Outlays	Percent of Funds Outlaid (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Outlays (Col. C + Col. F)	Percent of Funds Outlaid (Col. I / Col. H)
American Samoa	\$7,272,191	\$7,272,191	100.00%	\$19,364,130	\$19,362,237	99.99%	\$26,636,321	\$26,634,428	99.99%
Guam	\$12,499,963	\$12,299,068	98.39%	\$33,284,456	\$24,398,442	73.30%	\$45,784,419	\$36,697,510	80.15%
Northern Mariana Islands	\$4,777,211	\$4,777,211	100.00%	\$12,720,586	\$11,820,028	92.92%	\$17,497,797	\$16,597,239	94.85%
U.S. Virgin Islands	\$6,200,635	\$5,733,721	92.47%	\$16,510,828	\$8,631,606	52.28%	\$22,711,463	\$14,365,327	63.25%
<b>Total</b>	<b>\$30,750,000</b>	<b>\$30,082,191</b>	<b>97.83%</b>	<b>\$81,880,000</b>	<b>\$64,212,314</b>	<b>78.42%</b>	<b>\$112,630,000</b>	<b>\$94,294,504</b>	<b>83.72%</b>

**Source:** Table prepared by CRS based on data available from USAspending.gov as of August 21, 2024.

**Notes:** Grant award indicates the grant amount provided to the outlying area by the U.S. Department of Education (ED). Outlays indicate the amount of the grant award that has been expended by the outlying area. The table does not reflect obligations that may not have been outlaid yet. ESF I-Governor funds were provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136). ESF II-Governor funds were provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]).

## Appendix B. Liquidation Extension Requests by States and Outlying Areas

**Table B-1. Amount Approved for Liquidation Extension Requests for the ESSER Fund, GEER Fund, EANS, and ARP-HCY, by State**

A	B	C	D	E	F	G	H	I	J
State	ESSER			GEER		EANS <sup>a</sup>		ARP-HCY	Approved State Total <sup>b</sup>
	ESSER I	ESSER II	ESSER III	GEER I	GEER II	EANS I	EANS II		
Arkansas	—	\$2,769,886	—	—	—	—	—	—	\$2,769,886
California	—	\$14,931,881	—	—	—	\$25,756,863	\$99,720,925	—	\$140,409,669
Colorado	—	\$1,761,092	—	—	—	\$313,779	\$10,432,371	—	\$12,507,241
Connecticut	\$978,103	\$2,006,837	—	—	\$2,267,973	—	—	—	\$5,252,912
Delaware	—	\$5,455,720	\$42,604,242	—	—	—	—	—	\$48,059,962
District of Columbia	\$314,552	\$1,043,725	—	—	—	\$766,910	—	—	\$2,125,187
Florida	—	\$4,588,781	—	—	\$6,326,481	—	—	—	\$10,915,263
Illinois	\$71,212	\$25,529,797	—	\$3,589,985	—	—	—	—	\$29,190,995
Indiana	\$456,048	\$6,938,937	—	\$536,100	—	—	—	—	\$7,931,084
Iowa	—	—	—	\$11,964	\$138,163	—	—	—	\$150,127
Kansas	—	—	Under Review	—	—	—	—	—	\$0
Kentucky	—	\$5,794,342	Under Review	—	—	—	—	—	\$5,794,342
Massachusetts	—	\$556,512	—	—	\$1,002,025	\$1,291,803	—	—	\$2,850,340
Michigan	—	\$3,628,023	—	—	\$642,288	—	—	—	\$4,270,311
Mississippi	\$2,281,898	\$40,521,373	—	—	—	—	—	—	\$42,803,271
Missouri	—	\$15,640,405	—	\$1,148,513	\$1,512,720	—	Pend. Apprvl.	—	\$18,301,638
Nebraska	—	—	\$19,399,083	—	—	—	—	—	\$19,399,083

A	B	C	D	E	F	G	H	I	J
State	ESSER			GEER		EANS <sup>a</sup>		ARP-HCY	Approved State Total <sup>b</sup>
	ESSER I	ESSER II	ESSER III	GEER I	GEER II	EANS I	EANS II		
Nevada	\$818,399	\$3,213,617	—	\$837,277	\$1,548,272	\$906,671	—	—	\$7,324,236
New Jersey	—	\$15,711,297	—	—	—	—	—	—	\$15,711,297
New Mexico	—	\$1,332,894	—	—	\$750,000	\$5,054,872	—	—	\$7,137,766
New York	—	\$66,677,271	—	—	\$554,585	\$128,325,418	Under Review	—	\$195,557,274
North Carolina	\$989,051	\$3,842,992	—	\$1,292,551	—	—	—	—	\$6,124,593
Ohio	\$95,702	\$1,256,677	—	—	—	Pend. Apprvl.	—	—	\$1,352,379
Pennsylvania	\$757,409	\$23,762,381	—	\$1,868,889	Pend. Apprvl.	\$10,241,940	—	—	\$36,630,618
Puerto Rico	\$6,596,145	\$95,729,522	\$865,191,671	—	\$6,949,366	\$1,781,254	—	—	\$976,247,958
Rhode Island	—	\$2,701,838	—	\$1,077,523	\$528,885	\$977,170	—	—	\$5,285,416
South Carolina	—	\$1,000,230	—	—	—	—	—	—	\$1,000,230
Texas	\$51,421	\$22,169,873	—	—	\$3,000,000	\$31,749,370	Pend. Apprvl.	—	\$56,970,664
Vermont	—	\$375,221	—	—	\$275,472	\$418,874	—	—	\$1,069,566
Wisconsin	\$2,305,265	—	—	\$880,568	—	—	—	—	\$3,185,833
<b>Program Total</b>	<b>\$15,715,205</b>	<b>\$368,941,123</b>	<b>\$927,194,996</b>	<b>\$11,243,370</b>	<b>\$25,496,231</b>	<b>\$207,584,922</b>	<b>\$110,153,295</b>	<b>\$0</b>	<b>\$1,666,329,142</b>

**Source:** Table prepared by CRS based on unpublished data provided by the U.S. Department of Education (ED) on August 23, 2024.

**Notes:** The amounts listed on the table are inclusive of any amended requests a state may have submitted after its initial request approval. ED is no longer accepting applications submitted using the ED-developed liquidation extension template for programs authorized by the CARES Act, as the liquidation extension available through this application process ended no later than March 28, 2024.

—indicates that a request was not submitted as of August 23, 2024.

A request that is “Under Review” indicates that the state has recently submitted a request that is under review or that ED is awaiting revised information from the state.

A request that is “Pending Approval” indicates that the state has submitted a request that is undergoing final review and has been recommended for approval.

ESSER Fund: Elementary and Secondary School Emergency Relief Fund

GEER Fund: Governor’s Emergency Education Relief Fund



EANS Program: Emergency Assistance to Non-Public Schools program

ARP-HCY: American Rescue Plan-Homeless Children and Youth program

- a. Data on state liquidation extension requests for EANS funds do not differentiate between funds to provide assistance to non-public schools and funds that reverted to the governor.
- b. Totals do not include the amounts for liquidation extension requests pending approval or under review.

**Table B-2. Amount Approved for Liquidation Extension Requests for the ESF-SEA, ESF-Governor, and ARP-OA SEA, by Outlying Area**

A	B	C	D	E	F	G
Outlying Area	ESF-SEA		ESF-Governor		ARP-OA SEA	OA Total
	ESF I-SEA	ESF II-SEA	ESF I-Governor	ESF II-Governor		
American Samoa	—	—	—	\$543,334	—	\$543,334
Guam	—	\$6,086,598	—	—	—	\$6,086,598
Northern Mariana Islands	—	\$2,181,542	—	\$900,558	—	\$3,082,100
Virgin Islands	\$521,939	\$9,548,124	\$2,725,875	\$9,675,849	—	\$22,471,788
<b>Program Total</b>	<b>\$521,939</b>	<b>\$17,816,265</b>	<b>\$2,725,875</b>	<b>\$11,119,741</b>	<b>\$0</b>	<b>\$32,183,820</b>

**Source:** Table prepared by CRS based on unpublished data provided by the U.S. Department of Education (ED) on August 23, 2024.

**Notes:** The amounts listed on the table are inclusive of any amended requests an outlying area may have submitted after its initial request approval. ED is no longer accepting applications submitted using the ED-developed liquidation extension template for programs authorized by the CARES Act, as the liquidation extension available through this application process ended no later than March 28, 2024.

—indicates a request was not submitted as of August 23, 2024.

A request that is “Under Review” indicates that the outlying area has recently submitted a request that is under review or that ED is awaiting revised information from the outlying area.

A request that is “Pending Approval” indicates that the outlying area has submitted a request that is undergoing final review and has been recommended for approval.

ESF: Education Stabilization Fund

SEA: State educational agency

ARP: American Rescue Plan

OA: Outlying area

## Appendix C. EANS Funds Reverting to Governors by State

**Table C-1. Emergency Assistance to Non-Public Schools (EANS) Program Funds That Reverted to Governors, by State**

A	B	C	D	E	F	G	H	I	J
State	EANS I			EANS II			Total EANS Program Funds		
	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. C / Col. B)	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Funds that Reverted to Governor (Col. C + Col. F)	Percent of Funds that Reverted to Governor (Col. I / Col. H)
Alabama	\$45,502,043	\$13,478,244	29.60%	\$44,895,780	\$37,965,560	84.60%	\$90,397,823	\$51,443,804	56.91%
Alaska	\$5,367,703	\$4,543,389	84.60%	\$5,882,303	\$5,477,991	93.10%	\$11,250,006	\$10,021,380	89.08%
Arizona	\$54,413,531	\$13,893,058	25.50%	\$54,444,547	\$8,435,166	15.50%	\$108,858,078	\$22,328,224	20.51%
Arkansas	\$22,872,412	\$4,345,121	19.00%	\$22,903,129	\$19,228,185	84.00%	\$45,775,541	\$23,573,307	51.50%
California	\$187,475,843	\$0	0.00%	\$181,312,003	\$0	0.00%	\$368,787,846	\$0	0.00%
Colorado	\$28,433,931	\$16,085,650	56.60%	\$28,709,729	\$16,606,229	57.80%	\$57,143,660	\$32,691,879	57.21%
Connecticut	\$15,831,765	\$337,763	2.10%	\$15,956,897	\$11,764,711	73.70%	\$31,788,662	\$12,102,474	38.07%
Delaware	\$4,965,788	\$0	0.00%	\$3,889,481	\$0	0.00%	\$8,855,269	\$0	0.00%
District of Columbia	\$5,312,618	\$3,004,840	56.60%	\$4,533,977	\$500,000	11.00%	\$9,846,595	\$3,504,840	35.59%
Florida	\$212,978,041	\$0	0.00%	\$221,188,900	\$0	0.00%	\$434,166,941	\$0	0.00%
Georgia	\$79,175,146	\$59,682,844	75.40%	\$75,408,050	\$0	0.00%	\$154,583,196	\$59,682,844	38.61%
Hawaii	\$9,815,286	\$3,119,501	31.80%	\$10,365,129	\$8,309,445	80.20%	\$20,180,415	\$11,428,946	56.63%
Idaho	\$19,581,608	\$13,400,000	68.40%	\$21,961,960	\$19,800,000	90.20%	\$41,543,568	\$33,200,000	79.92%
Illinois	\$84,489,804	\$23,297,349	27.60%	\$83,246,346	\$31,182,351	37.50%	\$167,736,150	\$54,479,700	32.48%
Indiana	\$81,656,000	\$0	0.00%	\$78,874,005	\$0	0.00%	\$160,530,005	\$0	0.00%

A	B	C	D	E	F	G	H	I	J
State	EANS I			EANS II			Total EANS Program Funds		
	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. C / Col. B)	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Funds that Reverted to Governor (Col. C + Col. F)	Percent of Funds that Reverted to Governor (Col. I / Col. H)
Iowa	\$26,271,345	\$2,206,481	8.40%	\$23,744,042	\$0	0.00%	\$50,015,387	\$2,206,481	4.41%
Kansas	\$26,667,139	\$0	0.00%	\$25,069,862	\$10,900,000	43.50%	\$51,737,001	\$10,900,000	21.07%
Kentucky	\$40,817,799	\$24,411,386	59.80%	\$42,665,620	\$11,445,929	26.80%	\$83,483,419	\$35,857,315	42.95%
Louisiana	\$55,566,230	\$8,000,000	14.40%	\$55,674,204	\$21,480,877	38.60%	\$111,240,434	\$29,480,877	26.50%
Maine	\$12,751,099	\$1,583,119	12.40%	\$12,327,260	\$10,925,262	88.60%	\$25,078,359	\$12,508,380	49.88%
Maryland	\$35,878,533	\$1,651,769	4.60%	\$39,248,769	\$25,420,084	64.80%	\$75,127,302	\$27,071,853	36.03%
Massachusetts	\$24,225,048	\$0	0.00%	\$24,826,386	\$0	0.00%	\$49,051,434	\$0	0.00%
Michigan	\$86,776,841	\$0	0.00%	\$86,894,397	\$13,300,000	15.30%	\$173,671,238	\$13,300,000	7.66%
Minnesota	\$41,907,253	\$600,000	1.40%	\$40,488,656	\$20,286,223	50.10%	\$82,395,909	\$20,886,223	25.35%
Mississippi	\$31,353,423	\$18,266,522	58.30%	\$30,461,120	\$15,000,000	49.20%	\$61,814,543	\$33,266,522	53.82%
Missouri	\$67,550,224	\$0	0.00%	\$68,641,868	\$24,000,000	35.00%	\$136,192,092	\$24,000,000	17.62%
Montana	\$12,816,385	\$6,642,617	51.80%	\$12,063,324	\$6,281,453	52.10%	\$24,879,709	\$12,924,070	51.95%
Nebraska	\$17,272,129	\$204,156	1.20%	\$18,618,767	\$0	0.00%	\$35,890,896	\$204,156	0.57%
Nevada	\$19,375,550	\$493	0.00%	\$18,180,919	\$0	0.00%	\$37,556,469	\$493	0.00%
New Hampshire	\$7,069,209	\$2,057,573	29.10%	\$6,698,664	\$4,869,133	72.70%	\$13,767,873	\$6,926,706	50.31%
New Jersey	\$68,749,847	\$1,091,757	1.60%	\$70,947,730	\$21,658,083	30.50%	\$139,697,577	\$22,749,840	16.29%
New Mexico	\$17,282,330	\$9,850,385	57.00%	\$17,425,938	\$13,100,000	75.20%	\$34,708,268	\$22,950,385	66.12%
New York	\$250,113,323	\$0	0.00%	\$252,458,198	nr <sup>a</sup>	nr <sup>a</sup>	\$502,571,521	nr <sup>b</sup>	nr <sup>b</sup>

A	B	C	D	E	F	G	H	I	J
State	EANS I			EANS II			Total EANS Program Funds		
	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. C / Col. B)	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Funds that Reverted to Governor (Col. C + Col. F)	Percent of Funds that Reverted to Governor (Col. I / Col. H)
North Carolina	\$84,824,393	\$35,700,000	42.10%	\$82,951,720	\$38,000,000	45.80%	\$167,776,113	\$73,700,000	43.93%
North Dakota	\$3,998,745	\$0	0.00%	\$4,151,371	\$3,659,555	88.20%	\$8,150,116	\$3,659,555	44.90%
Ohio	\$154,896,274	\$14,486,288	9.40%	\$155,190,488	\$51,260,738	33.00%	\$310,086,762	\$65,747,026	21.20%
Oklahoma	\$30,986,191	\$0	0.00%	\$31,482,084	\$11,348,455	36.00%	\$62,468,275	\$11,348,455	18.17%
Oregon	\$27,595,419	\$3,984,920	14.40%	\$28,355,768	\$20,155,768	71.10%	\$55,951,187	\$24,140,688	43.15%
Pennsylvania	\$150,022,294	\$0	0.00%	\$152,741,404	\$3,603,410	2.40%	\$302,763,698	\$3,603,410	1.19%
Puerto Rico	\$104,161,180	\$47,000,000	45.10%	\$104,193,482	\$84,088,682	80.70%	\$208,354,662	\$131,088,682	62.92%
Rhode Island	\$7,148,776	\$824,527	11.50%	\$6,209,666	\$3,946,739	63.60%	\$13,358,442	\$4,771,266	35.72%
South Carolina	\$39,981,327	\$0	0.00%	\$40,560,267	\$25,332,079	62.50%	\$80,541,594	\$25,332,079	31.45%
South Dakota	\$7,773,070	\$941,004	12.10%	\$7,609,142	\$6,156,849	80.90%	\$15,382,212	\$7,097,853	46.14%
Tennessee	\$72,838,359	\$42,676,357	58.60%	\$73,683,257	\$63,500,177	86.20%	\$146,521,616	\$106,176,534	72.46%
Texas	\$153,168,245	\$0	0.00%	\$152,146,013	\$115,271,935	75.80%	\$305,314,258	\$115,271,935	37.76%
Utah	\$23,978,187	\$10,047,468	41.90%	\$26,428,418	\$0	0.00%	\$50,406,605	\$10,047,468	19.93%
Vermont	\$4,284,369	\$1,498,846	35.00%	\$3,877,205	\$1,907,146	49.20%	\$8,161,574	\$3,405,992	41.73%
Virginia	\$46,618,019	\$28,361,509	60.80%	\$46,344,360	\$39,852,497	86.00%	\$92,962,379	\$68,214,007	73.38%
Washington	\$46,263,028	\$0	0.00%	\$45,744,877	\$41,979,185	91.80%	\$92,007,905	\$41,979,185	45.63%
West Virginia	\$9,052,260	\$5,268,429	58.20%	\$9,763,599	\$4,400,000	45.10%	\$18,815,859	\$9,668,429	51.38%
Wisconsin	\$77,492,001	\$0	0.00%	\$73,875,583	\$0	0.00%	\$151,367,584	\$0	0.00%

A	B	C	D	E	F	G	H	I	J
State	EANS I			EANS II			Total EANS Program Funds		
	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. C / Col. B)	Grant Award	Funds that Reverted to Governor	Percent of Funds that Reverted to Governor (Col. F / Col. E)	Grant Award (Col. B + Col. E)	Funds that Reverted to Governor (Col. C + Col. F)	Percent of Funds that Reverted to Governor (Col. I / Col. H)
Wyoming	\$4,602,637	\$3,964,510	86.10%	\$4,683,336	\$4,683,336	100.00%	\$9,285,973	\$8,647,846	93.13%
<b>National Total</b>	\$2,750,000,000	\$426,507,876	15.51%	\$2,750,000,000	\$877,083,234 <sup>c</sup>	35.12% <sup>c</sup>	\$5,500,000,000	\$1,303,591,110 <sup>d</sup>	26.09% <sup>d</sup>

**Source:** Table prepared by CRS based on unpublished data provided by the U.S. Department of Education (ED) on August 15, 2024; the grant allocation table for EANS I, [https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf); and the grant allocation table for EANS II, [https://oese.ed.gov/files/2021/04/Final\\_ARP-EANS-Methodology-and-Table-3.16.21.pdf](https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf).

**Notes:** EANS I funds were provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA; Division M of the Consolidated Appropriations Act, 2021 [P.L. 116-260]). EANS II funds were provided by the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2). Funds provided under the EANS program that reverted to the governor must be used in accordance with the Governor's Emergency Education Relief (GEER) Fund provisions. Data on funds that reverted to governors were self-reported by states and are subject to change. New York had not yet reported data on EANS II funds that had reverted to the governor as of the date ED provided data to CRS.

nr: Not reported

- New York had not yet reported data on EANS II funds that had reverted to the governor at the time ED provided data to CRS.
- The total amount of funds and percentage of funds that reverted to the governor under EANS I and EANS II is not available, as New York had not yet reported data on the amount of EANS II funds that reverted to the governor as of the data ED provided data to CRS.
- The national EANS II totals do not include the funds that reverted back to the governor in New York. In addition, in determining the percentage of national EANS II funds that reverted to the governor, the grant allocations to New York have been excluded from the denominator used for this calculation. Thus, the amount of funding included in the denominator for the calculation was \$2,497,541,802.
- The combined national total for EANS I and EANS II funds that reverted back to the governor does not include any funds that reverted to the governor in New York under EANS I or EANS II. In addition, in determining the percentage of funds that reverted to the governor, the grant allocations to New York under EANS I and EANS II have been excluded from the denominator used for this calculation. Thus, the amount of funding included in the denominator for the calculation was \$4,997,428,479.

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