



## COMMONWEALTH of VIRGINIA

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October 1, 2025

The Honorable Glenn A. Youngkin  
Governor of Virginia  
Patrick Henry Building, Third Floor 1111  
East Broad Street  
Richmond, Virginia 23219

The Honorable L. Louise Lucas, Chair  
Senate Finance and Appropriations  
201 North 9th Street, Room 1404  
Richmond, VA 23219

The Honorable Luke E. Torian, Chair  
House Appropriations  
201 North 9th Street, Room 123  
Richmond, VA 23219

Dear Governor Youngkin, Chair Lucas, and Chair Torian:

I am pleased to submit the enclosed report on school division use of federal ESSER formula funds and state ALL IN VA funds required by Items 125 B.30, Chapter 725, 2025 Acts of Assembly and 137 C.47c., Chapter 2, 2024S1 Acts of Assembly.

In 2022, Virginia students faced a crisis. As a result of Virginia being one of the last states to bring all students back to in-school learning during the pandemic, Virginia students experienced some of the nation's worst learning loss based on an analysis from Stanford education professor Sean Reardon and Harvard economist Thomas Kane. In Reading, students showed no growth between the 2021-22 and the 2022-23 school years. In 2022-2023, more than half of all 3rd - 8th grade students either failed, or were at risk of failing, their Reading SOL test. In Mathematics, while students made some gains between 2021-22 and 2022-23, math pass rates were still 15 percentage points behind their pre-pandemic peers. As of 2022-23, nearly two thirds of all 3rd - 8th grade students either failed, or were at risk of failing, their Math SOL test. During the 2022-2023 school year, nearly one in five 3rd through 8th grade students were chronically absent, defined as missing 18 or more days of school a year. This is nearly double the number of students compared to the 2018-2019 school year. From the 2018-2019 school year to the 2022-2023 school year, Virginia's chronic absenteeism rate for grades 3-8 nearly doubled from 9% to close to 20%. Virginia students in grades 3-8 who are chronically absent score 25% lower in mathematics and 18% lower in reading than their peers who regularly attend school.

The data overwhelmingly demonstrated an urgent need for an intensive, statewide approach to help students recover from the impacts of being out of school for so long—not only to address learning loss but also to reset expectations around regular attendance. We appreciate the Governor and General Assembly coming together on a bipartisan basis to invest \$418 million to tackle student learning loss, chronic absenteeism, and accelerate the implementation of science of reading efforts. The 'ALL IN VA' plan provided a roadmap for school divisions based on proven best practices. In Fall 2023, \$418

million was provided to school divisions to improve outcomes through supporting evidenced-based efforts that would have the greatest student impact—approximately 70% of funding for high-intensity tutoring, 20% for Virginia Literacy Act acceleration, and 10% for addressing chronic absenteeism.

Based on this concentrated effort and support, chronic absenteeism declined 26% over two years as more students attended school and recovered missed days and Virginia has led the nation in chronic absenteeism reduction for both years. In Reading grades 3-8, students demonstrated an increase of 2% over the two years even with a new assessment measuring more rigorous Standards of Learning. In 2024-2025, student learning gains are demonstrated in student group performance:

- Economically disadvantaged students nearly doubled the rate of improvement in both math and reading as compared to all students.
- Based on 2024-2025 data, English learners rate of improvement in Reading was more than five times the rate of improvement of all students.
- In mathematics, students demonstrated an increase over 5% in two years.
- English learners have almost doubled their performance in math grades 3-8.
- Students with disabilities have also exceeded the rate of improvement with 2 of 5 students now passing in 2024-2025.

The overall ESSER allocation to Virginia school divisions was \$2.84B. ESSER funds were initially allocated to school divisions and many used to enhance building projects, HVAC systems, and other items to accommodate the building needs during the pandemic. With the innovative ALL IN VA plan, with the support of Governor Youngkin, allocations were made to support school divisions with intentional funding to support student learning. **As of the June 30, 2025, collection period, school divisions reported \$283.5 million were expended, 67% of which went to high-intensity tutoring, 22% to Virginia Literacy Act implementation, 8% to chronic absenteeism, and 2% to operational and infrastructure support.** As a result of these critical state funds, school division were provided with resources and developed plans focused on aligning funds and effort on improving Attendance, Literacy, and Learning Loss, Virginia's educators, community and students have demonstrated the significant impact and results when we are ALL IN VA together.

If you have additional questions, please contact Christina Berta, Chief Operations Officer, at [christina.p.bertha@doe.virginia.gov](mailto:christina.p.bertha@doe.virginia.gov).

Sincerely,



Emily Anne Gullickson, M.Ed., J.D.  
Superintendent of Public Instruction

Enclosure

C: The Honorable Aimee Guidera  
Secretary of Education

The Honorable Steve Cummings  
Secretary of Treasury

# REPORT ON SCHOOL DIVISION USE OF FEDERAL ESSER FORMULA FUNDS AND STATE ALL IN VA FUNDS

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Reporting Requirement to Governor Youngkin and the House  
Appropriations and Senate Finance and Appropriations Committees

October 1, 2025



# REPORT ON SCHOOL DIVISION USE OF FEDERAL ESSER FORMULA FUNDS AND STATE ALL IN VA FUNDS

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## LEGISLATIVE REPORTING REQUIREMENT

Item 125, Paragraph B.30, of the Chapter 725 budget for the 2024-2026 biennium requires school divisions to report to the Virginia Department of Education on the use of their federal Elementary and Secondary School Emergency Relief Fund (ESSER) formula funds since 2020 and Item 137 C.47.c of the Special Session I, 2024, on their use of the state ALL IN VA initiative \$418 million funds they received in fiscal year (FY) 2024 with a focus on tackling learning loss. The Virginia Department of Education must provide a report of this information to the Governor and Chairs of the House Appropriations and Senate Finance and Appropriations Committees by October 1, 2024, 2025, and 2026. This report meets the requirements for the October 1, 2025, reporting.

The Chapter 725 reporting requirement specifically states:

*Each school division shall report to the Department of Education information on the use of funds appropriated in fiscal year 2024 for the Flexible Funding Supplement and on the use of pass-through federal Elementary and Secondary School Emergency Relief funds used since 2020. Such reporting shall specify amounts obligated and expensed based on reporting categories as prescribed by the Department of Education. School divisions also shall report how funds address performance gains or losses related to reading and mathematics and support preparation and implementation of the Virginia Literacy Act. The Department of Education shall compile this information and submit it to the Governor and the Chairs of the House Appropriations and Senate Finance and Appropriations Committee no later than October 1, 2024, 2025, and 2026.*

The Virginia Department of Education (VDOE) surveyed school divisions during July and August 2025 to collect data needed to fulfill this reporting requirement. School divisions reported obligation and expenditure data for the period ending June 30, 2025. VDOE compiled the survey data for this report due to the Governor and General Assembly by October 1, 2025. A subsequent survey will be repeated for the October 1, 2026, requirement, covering the FY 2026 reporting period.

Federal ESSER formula funds are paid to school divisions on a reimbursement basis by VDOE. Use of ESSER I, II, and III formula funds ended on September 30, 2022, 2023, and 2024, respectively, with final reimbursements closed out to school divisions by the following January. For purposes of this report, “expenditure” of ESSER III formula funds means both funds spent by school divisions that have reimbursed by VDOE and those spent by divisions pending reimbursement by VDOE. The majority of obligated and expended ESSER formula funds Categories reported with the largest total obligations and expenditures 44% went towards other COVID response, 27% towards capital improvements, 9% towards staff recruitment/retention incentives, 7% towards high-quality tutoring, and 5% towards summer school programs.

It should be noted that following close of the ESSER III on September 30, 2024, 23 divisions applied and were approved by the U.S. Department of Education for late liquidation, extending liquidation period to March 28, 2026. As of August 29, 2025, seven divisions had a combined available balance of \$3,905,679.64 (out of an allocation of \$1.9 billion for ESSER III funding). The remaining funds are primarily reserved for ongoing construction/ HVAC projects and contracted services that are in the final stages of completion. ESSER III reimbursement requests

were submitted by school divisions daily to VDOE in the final weeks leading up to the close of ESSER III resulting in zero balances for the majority of school divisions.

The state ALL IN VA \$418 million fund allocations were fully dispersed to school divisions in the fall of 2023 upon submitting their spending plan to VDOE. These funds may be used by divisions during FYs 2024, 2025, and 2026. **As of the June 30, 2025, collection period, school divisions reported \$283.5 million were expended, 67% of which went to high-intensity tutoring, 22% to Virginia Literacy Act implementation, 8% to chronic absenteeism, and 2% to operational and infrastructure support.** An additional \$107.2 million is obligated, totaling \$391 million of the \$418 million allocation.

## DATA COLLECTION METHODOLOGY

An online survey was used to collect the data needed from divisions to meet this reporting requirement. The online survey form completed by divisions, including data definitions and instructions, is shown in the Appendix.

Through the online survey form, school divisions reported amounts obligated and expended from their federal ESSER formula and state ALL IN VA initiative allocations across various use of funds categories for the respective reporting periods. Divisions reported obligations and expenditures of their ESSER formula funds using the ten uses of funds categories used for annual federal reporting. Divisions reported obligations and expenditures of their state ALL IN VA funds using the four uses of funds categories established for that learning loss program.

The ESSER formula funds period was from Spring 2020 through June 30, 2025. For state ALL IN VA funds, that period was from fall 2023 (or when the division received its allocation) through June 30, 2025. Divisions also reported how these funds address learning loss in reading and mathematics achievement, student attendance, and preparation and implementation of the Virginia Literacy Act. Divisions reported uses of their ESSER I, II, and III formula funds in the aggregate and not separately for each of the three grant allocations.

Prior to the data collection period, VDOE staff conducted a webinar attended by division staff to provide an overview of the online survey form used to meet the reporting requirement.

## DATA FINDINGS

The sections below summarize school divisions' reported use of their federal ESSER formula and state ALL IN VA funds by use of funds category and to address Virginia Literacy Act implementation, student attendance, and reading and math learning loss. All school divisions completed the reporting.

### **ESSER Formula Funds Obligations and Expenditures by Use of Funds Category and to Address Virginia Literacy Act and Math/Reading Learning Loss**

In reporting their use of ESSER formula funds, school divisions reported amounts obligated and expended for the period of Spring 2020 through June 30, 2025. Divisions reported use of their ESSER formula funds in the aggregate and were not broken out by their individual ESSER I, II,

and III formula allocations. Divisions also reported how these funds addressed preparation and implementation of the Virginia Literacy Act and learning loss in reading and mathematics achievement.

*Table 1*

Table 1 shows the amount of ESSER I, II, and III formula funds reported obligated and expended by school divisions from Spring 2020 through June 30, 2025, by use of funds category and the number and percent of divisions reporting by category. **The total amount of obligations and expenditures reported by divisions was \$2.84 billion from Spring 2020 through June 30, 2025.** Categories reported with the largest total obligations and expenditures include other COVID response, capital improvements, staff recruitment/retention incentives, high-quality tutoring, and summer school programs.

**Table 1. ESSER Formula Funds Reported Obligated and Expended from Spring 2020 through June 30, 2025, by Use of Funds Category**

| ESSER Formula Category                        | Unexpended, Obligated <sup>1</sup> | Expended               | Total                  | Percentage of Total | Divisions Reporting | Percentage of Divisions Reporting |
|---|------------------------------------|------------------------|------------------------|---------------------|---------------------|-----------------------------------|
| Other COVID Response                          | \$49,993                           | \$1,245,638,711        | \$1,245,688,704        | 43.87%              | 122                 | 91.04%                            |
| Capital Improvements                          | \$3,475,563                        | \$767,160,373          | \$770,635,936          | 27.14%              | 115                 | 88.46%                            |
| Other Staff Recruitment/ Retention Incentives | \$0                                | \$266,402,048          | \$266,402,048          | 9.38%               | 82                  | 61.19%                            |
| Other High-Quality Tutoring                   | \$0                                | \$190,535,394          | \$190,535,394          | 6.71%               | 78                  | 60.0%                             |
| Summer School                                 | \$0                                | \$141,097,500          | \$141,097,500          | 4.97%               | 108                 | 80.6%                             |
| Teacher & Staff Performance Bonuses           | \$364,500                          | \$104,970,682          | \$105,335,182          | 3.71%               | 57                  | 42.54%                            |
| Before/After School                           | \$0                                | \$50,612,100           | \$50,612,100           | 1.78%               | 65                  | 48.51%                            |
| Professional Development                      | \$0                                | \$34,313,360           | \$34,313,360           | 1.21%               | 87                  | 64.93%                            |
| Direct Tutoring Supports for Families         | \$0                                | \$23,244,637           | \$23,244,637           | 0.82%               | 26                  | 19.4%                             |
| Year-Round Schools                            | \$0                                | \$11,800,207           | \$11,800,207           | 0.42%               | 7                   | 5.22%                             |
| <b>Total</b>                                  | <b>\$3,890,056.00</b>              | <b>\$2,835,775,012</b> | <b>\$2,839,665,068</b> |                     |                     |                                   |

During the spring of 2025, there was a pause on ESSER funding by the U.S. Department of Education while it evaluated the funding source, which created a delay in reimbursements. As of

<sup>1</sup> These are funds that were not spent by divisions (unexpended) or encumbered/obligated (late liquidation divisions).



September 19, 2025, there are \$14.6M in pending reimbursements for school divisions and statewide projects that were approved in the late liquidation process.

The majority of obligated and expended ESSER formula funds (71%) went towards “Other” cleaning/sanitation supplies and devices spending and capital improvements, followed by staff compensation incentives (13%), funding to extend school programming (7%), and allocated towards tutoring (8%).

- *Other Covid Response (\$1.2Bn, 44%)* – cleaning/PPE supplies, Covid test kits, building cleaning/sanitization, air purifiers, technology devices, internet access, virtual instruction, school bus purchases and additional pupil transportation, additional custodians, bus drivers, and substitutes, digital instruction/content platforms, and student meal delivery.
- *Capital Improvements (\$770M, 27%)* – HVAC system replacements/upgrades and air quality improvements, roof/window/door/flooring replacement, bathroom renovations, redesign/expand interior classroom spaces, and install outdoor learning spaces.
- *Summer School and Before/After School programs (\$203M, 7%)* – salaries/benefits for instructional and support staff, contract staff, instructional materials, pupil transportation, school meals, and extended program time.
  - *Summer School (\$141M, 5 %)*
  - *Year-Round School (\$11M, .4%)*
  - *Before/After School (\$50M, 1.8%)*
- *Staff bonuses, recruitment/retention incentives, & professional development (\$406M, 14%)* extra duty/hazard pay and bonuses, hiring/retention bonuses, hard-to-staff incentives, mentoring incentives, staff training on student mental health, training on new curriculum and instructional interventions, and student/family engagement
- *Teacher & Staff Performance Bonuses (\$105M, 4%)*
- *Other Staff Recruitment Retention Bonuses (\$266M, 9%)*
- *Professional Development (\$34M, 1%)*
- *Tutoring (\$213M, 8%)* – extra pay and stipends for division staff providing tutoring, contract tutors, digital tutoring platform subscriptions, and instructional materials.
- *Direct Tutoring Supports for Families (\$23M, 0.8%)*
- *Other High-Quality Tutoring (\$191M, 7%)*

## Table 2

Table 2 shows the amount of ESSER I, II, and III formula funds reported by school divisions from Spring 2020 through June 30, 2025, by use of funds category to address Virginia Literacy Act implementation and reading/math learning loss and the number and percent of divisions reporting by category. The most frequent categories reported by divisions to address Virginia Literacy Act implementation and reading and math learning loss were summer school, other Covid response, high-quality tutoring, before/after school programs, and professional development.

Table 2. Reported Use of ESSER Formula Funds from Spring 2020 through June 30, 2025, to Address Virginia Literacy Act and Reading/Math Learning Loss



| <b>Reported use of ESSER formula funds to address Virginia Literacy Act Implementation and Reading/Math Learning Loss</b> | <b>Number of Divisions Reporting</b> | <b>Percentage of Divisions Reporting</b> |
|---|--------------------------------------|--|
| Summer School - Learning Loss for Math & Reading Achievement  | 101                                  | 75.37%                                   |
| Other - Learning Loss for Math & Reading Achievement  | 90                                   | 67.16%                                   |
| Other High-Quality Tutoring - Learning Loss for Math & Reading Achievement  | 73                                   | 54.48%                                   |
| Professional Development - Learning Loss for Math & Reading Achievement   | 64                                   | 47.76%                                   |
| Before/After School - Learning Loss for Math & Reading Achievement  | 58                                   | 43.28%                                   |
| Other Staff Recruitment/Retention Incentives - Learning Loss for Math & Reading Achievement                               | 34                                   | 25.37%                                   |
| Other - Virginia Literacy Act Implementation  | 26                                   | 19.40%                                   |
| Direct Support to Families for Tutoring - Learning Loss for Math & Reading Achievement                                    | 23                                   | 17.16%                                   |
| Teacher and Staff Performance Bonuses - Learning Loss for Math & Reading Achievement                                      | 22                                   | 16.42%                                   |
| Professional Development - Virginia Literacy Act Implementation   | 19                                   | 14.18%                                   |
| Summer School - Virginia Literacy Act Implementation  | 11                                   | 8.21%                                    |
| Other High-Quality Tutoring - Virginia Literacy Act Implementation  | 10                                   | 7.46%                                    |
| HVAC/Renovation/Capital Improvements - Learning Loss for Math & Reading Achievement                                       | 9                                    | 6.72%                                    |
| Before/After School - Virginia Literacy Act Implementation  | 8                                    | 5.97%                                    |
| Year-Round Schools - Learning Loss for Math & Reading Achievement   | 6                                    | 4.48%                                    |
| Other Staff Recruitment/Retention Incentives - Virginia Literacy Act Implementation                                       | 6                                    | 4.48%                                    |
| Direct Support to Families for Tutoring - Virginia Literacy Act Implementation  | 5                                    | 3.73%                                    |
| Year-Round Schools - Virginia Literacy Act Implementation   | 1                                    | 0.75%                                    |
| HVAC/Renovation/Capital Improvements - Virginia Literacy Act Implementation   | 1                                    | 0.75%                                    |
| Teacher and Staff Performance Bonuses - Virginia Literacy Act Implementation  | 0                                    | 0.00%                                    |

Other – Learning Loss for Math & Reading Achievement allows divisions to report on items that do not fit into other defined categories. Examples of Other – Learning Loss items could include additional instructional personnel (teachers, paraprofessionals, specialists, or coaches), virtual learning platforms, technology devices, materials or curriculum work specific to Math and Reading achievement, and more.

Below is a list of frequent types of expenditures reported by divisions from their ESSER formula funds to specifically address Virginia Literacy Act implementation and reading and math learning loss included:

- staff professional development on Virginia Literacy Act requirements/science of reading and learning loss instructional strategies
- development of division literacy plans/teams
- purchase of high-quality instructional materials aligned to Virginia Literacy Act and other standards and new curriculum aligned to standards
- hiring reading specialists and coaches
- summer and before/after school programs targeting student learning loss
- intensive, small-group tutoring

- staff stipends/bonuses
- hiring additional instructional staff, specialists, and support staff
- technology devices and internet access
- purchase of digital learning and tutoring platforms
- student enrollment in virtual learning
- additional pupil transportation
- tuition reimbursement for teacher licensure

## ALL IN VA Funds Obligations and Expenditures by Use of Funds Category and to Address Virginia Literacy Act, Student Attendance, and Math and Reading Learning Loss

In reporting use of state ALL IN VA \$418 million funds received in FY 2024, school divisions reported amounts obligated and expended by the various use of funds categories on which their ALL IN VA spending plans were based. Divisions also reported how these funds addressed preparation and implementation of the Virginia Literacy Act, student attendance, and learning loss in reading and mathematics achievement. Divisions reported the use of their ALL IN VA funds for the Fall 2023 period (or after division receipt of its state funds allocation) through June 30, 2025.

### Table 3

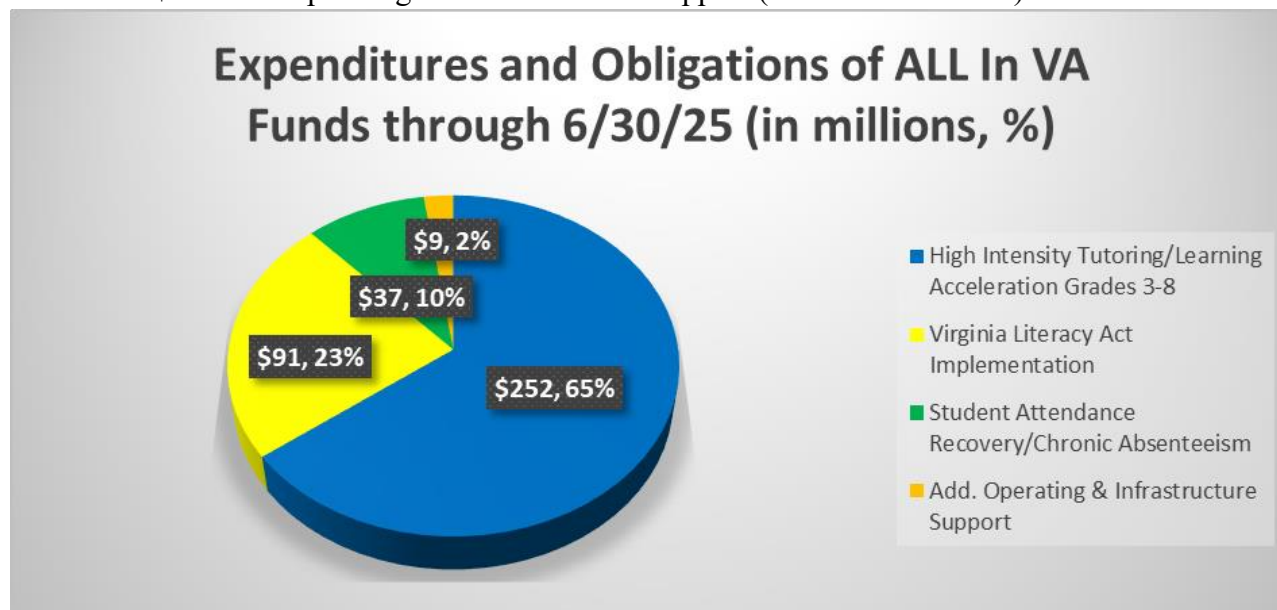
Table 3 shows the amount of ALL IN VA funds reported obligated and expended by school divisions from Fall 2023 through June 30, 2025, by use of funds category and the number and percent of divisions reporting by category. **The total amount of obligations and expenditures reported by divisions was \$391 million of the \$418 million in total ALL IN VA funding allocated to divisions in FY 2024.** Divisions obligated or expended most of their funds in the three priority areas of high-intensity tutoring, Virginia Literacy Act implementation, and chronic absenteeism as was intended for the ALL IN VA program. **Divisions have until June 30, 2026, to use the remaining \$27 million in funding for attendance, literacy, and tutoring for students.**

Table 3. ALL IN VA Funds Reported Obligated and Expended from Fall 2023 through June 30, 2025, by Use of Funds Category

| ALL IN VA Category                             | Unexpended, Obligated | Expended      | Total          | Percentage of Total | Divisions Reporting | Percentage of Divisions Reporting |
|--|-----------------------|---------------|----------------|---------------------|---------------------|-----------------------------------|
| High-Intensity Tutoring/ Learning Acceleration | \$63,320,754          | \$189,011,524 | \$ 252,332,278 | 64.58%              | 132                 | 98.51%                            |
| Va. Literacy Act                               | \$28,750,387          | \$62,825,508  | \$91,575,895   | 23.44%              | 121                 | 90.30%                            |
| Chronic Absenteeism                            | \$13,993,043          | \$23,410,179  | \$37,403,222   | 9.57%               | 123                 | 90.79%                            |
| Add. Op. & Infrastructure Support              | \$1,177,590           | \$8,256,459   | \$9,434,049    | 2.41%               | 26                  | 19.40%                            |

Divisions reported \$283.5M expended and \$107.2M obligated but not yet expended. Of the funds expended to date:

- \$189M for High-Intensity Tutoring/Learning Acceleration (Math/Reading) Grades 3-8 (132 school divisions)
- \$62.8M to implement Virginia Literacy Act (121 school divisions)
- \$23.4M for student attendance recovery and addressing student chronic absenteeism (123 school divisions)
- \$8.2M for operating and infrastructure support (26 school divisions)



Obligated and expended ALL IN VA funds reported by divisions within the four uses of funds categories above included:

- *High-Intensity Tutoring/Learning Acceleration Grades 3-8 (\$252.3M, 64%)* – Before/after school, Saturday, intersession, summer, and in-school high-intensity tutoring by division personnel and contractors, digital tutoring platforms, division tutoring coordinators, instructional assistants and support staff assisting with tutoring programs, tutoring instructional materials and technology devices, staff development in effective tutoring instructional practices
- *Virginia Literacy Act Implementation (\$91.5M, 23%)* – Professional development and professional development stipends, instructional materials and curriculum aligned to Virginia Literacy Act implementation, hiring reading specialists, tuition assistance for reading specialist endorsement
- *Student Attendance Recovery/Chronic Absenteeism (\$37.4M, 10%)* – Saturday School and other extended time instruction for students with chronic absenteeism, student incentives for increased attendance, mental health and other support services to address chronic absenteeism, attendance officers and community outreach staff, attendance tracking/parent notification systems
- *Additional Operating and Infrastructure Support (\$9.4M, 2%)* – Additional pupil transportation, technology devices and peripherals, facilities supplies/support, student

meals/snacks, etc.

*Table 4*

Table 4 shows the amount of ALL IN VA funds reported by school divisions from Fall 2023 through June 30, 2025, by use of funds category to address Virginia Literacy Act implementation, student attendance, reading/math learning loss, and the number and percent of divisions reporting by category. As expected, divisions most frequently reported using ALL IN VA funds for high-intensity tutoring, tackling chronic absenteeism, and Virginia Literacy Act activities to address Virginia Literacy Act implementation, student attendance, and reading and math learning loss.

**Table 4. Reported Use of ALL IN VA Funds from Fall 2023 through June 30, 2025, to Address Virginia Literacy Act, Student Attendance, and Reading/Math Learning Loss (sorted by %)**

| <b>Reported use of ALL IN VA funds to address Virginia Literacy Act Implementation and Reading/Math Learning Loss</b>                     | <b>Number of Divisions Reporting</b> | <b>Percentage of Divisions Reporting</b> |
|---|--------------------------------------|--|
| Category 2: Preparation for and Implementation of the Virginia Literacy Act Implementation - Virginia Literacy Act Implementation         | 121                                  | 90.30%                                   |
| Category 1: High-Intensity Tutoring/Learning Acceleration w/ Focus on Grades 3-8 - Learning Loss for Math & Reading Achievement           | 119                                  | 88.81%                                   |
| Category 1: High-Intensity Tutoring/Learning Acceleration w/ Focus on Grades 3-8 - Virginia Literacy Act Implementation                   | 65                                   | 48.51%                                   |
| Category 3: Student Attendance Recovery/Addressing Chronic Absenteeism - Learning Loss for Math & Reading Achievement                     | 65                                   | 48.51%                                   |
| Category 2: Preparation for and Implementation of the Virginia Literacy Act Implementation - Learning Loss for Math & Reading Achievement | 48                                   | 35.82%                                   |
| Category 3: Student Attendance Recovery/Addressing Chronic Absenteeism - Virginia Literacy Act Implementation                             | 23                                   | 17.16%                                   |
| Category 4: Additional Operating and Infrastructure Support Expenditures - Learning Loss for Math & Reading Achievement                   | 15                                   | 11.19%                                   |
| Category 4: Additional Operating and Infrastructure Support Expenditures - Virginia Literacy Act Implementation                           | 7                                    | 5.22%                                    |

Below is a list of frequent types of expenditures reported by divisions from their ALL IN VA funds to specifically address Virginia Literacy Act implementation, student attendance, and reading and math learning loss included:

- staff professional development on Virginia Literacy Act requirements/science of reading and learning loss instructional strategies
- summer planning for Virginia Literacy Act implementation
- development of division and student literacy plans
- purchase of high-quality instructional materials aligned to Virginia Literacy Act and other standards and new curriculum aligned to standards
- hiring reading specialists and instructional assistants for Virginia Literacy Act implementation
- summer and before/after school programs targeting student learning loss
- intensive, small-group high-intensity tutoring
- professional development stipends
- technology devices and internet access
- purchase of digital tutoring platforms
- tuition reimbursement for reading specialist endorsement
- attendance incentives and supports to address chronic absenteeism

- additional pupil transportation

## CONCLUSION

The data reported by school divisions on obligations and expenditures of \$2.8 billion in federal ESSER formula funds and state ALL IN VA \$418 million funds through June 30, 2025, indicates adherence to the intended priority uses of both funding sources, particularly in responding to student learning loss as Virginia schools returned to in-person instruction. School divisions have reported high levels of use from both sources for expenditures and activities that support student learning recovery and acceleration, including extended learning time, high-intensity tutoring, division wide strategies addressing learning loss, student mental health, Virginia Literacy Act implementation, staff development, tackling chronic absenteeism, among other uses.

# APPENDIX: ONLINE SURVEY FORM USED BY SCHOOL DIVISIONS TO SUBMIT THEIR DATA (BELOW)

## ESSER & ALL IN VA Funds Data Collection

**Survey on Use of Federal ESSER LEA Formula and State ALL IN VA Funds to Meet Legislative Reporting Requirement.** Language in the final FY 2024 and 2024-2026 state budgets (Chapters 1 and 2) require school divisions to report to the Department of Education on the use of their federal ESSER LEA formula funds since 2020 and on their use of the state ALL IN VA initiative funds they received in FY 2024. This online survey was created to collect the data from divisions needed to meet this reporting requirement. In the survey, divisions will provide amounts obligated and expended across various use of funds categories presented. School divisions will also report how these funds address learning loss in Reading and Mathematics Achievement and support preparation and implementation of the Virginia Literacy Act. The Department will compile the survey data submitted by school divisions and submit a summary report to the Governor and the Chairs of the House Appropriations and Senate Finance and Appropriations Committees by October 1, 2025. The reporting requirement reoccurs in October 2026, so updated data will be collected from divisions for the last reporting period covering FY 2026 then. Thank you for completing this survey and submitting it to the Department towards meeting this state reporting requirement. **The deadline for school divisions to submit the completed survey online to VDOE is Friday, August 15th.** Please note that data submissions that do not meet the August 15th deadline will not be included in analysis for the final report that is submitted to the Governor and General Assembly. Please contact Staci.Longest@doe.virginia.gov or Roland.Coleman@doe.virginia.gov for questions or assistance with the survey. Definitions to help complete questions within this survey: **“Obligated”** means a formal commitment by the school division to spend its ESSER LEA Formula or state ALL IN VA funds in the future, such as through planned employee payroll or executed contracts and purchase orders. **“Expended”** means an expenditure transaction that has posted to the school division’s general ledger and paid with or to be reimbursed from the division’s ESSER LEA formula or state ALL IN VA funds. **“Direct Support to Families for Tutoring”**: Resources to support families to actively participate in their child’s education and ensure that tutoring services are effective and accessible. Direct support to families for tutoring typically refers to providing resources, assistance, and services that help families access and benefit from tutoring programs. Examples could include: 1) information and guidance to families about available tutoring programs and how to support their child’s learning at home; and/or 2) outreach and partnership to involve families in the planning and design of tutoring programs to meet their child's needs. **“Other High-Quality Tutoring”**: High-quality tutoring is designed to create a structured and supportive learning environment that can significantly enhance students’ academic performance in core subject areas such as reading and math. Key elements typically include: 1) provision by qualified, well-trained instructional staff, such as teachers or instructional assistants, or volunteers trained in tutoring instruction best practices; 2) frequency and duration, typically of at least three times a week for at least 30 minutes per session; 3) small group sizes or individual student tutoring; and 4) close alignment with school division curriculum and state standards. Examples of activities could include salaries/benefits for tutors; contracts with 3rd party tutoring providers; materials and supplies needed for tutoring sessions, etc. **“Category 1: Tutoring/Learning Acceleration with Focus on Grades 3-8”**: means school division activities and interventions funded by the recommended 70% of state ALL IN VA funds in the division spending plan for providing high-intensity tutoring and learning acceleration to grades 3-8 students to address learning loss, particularly for students at-risk academically in Reading and Math. **“Virginia Literacy Act (VLA)”**: means using the recommended 20% state ALL IN VA funds in the division spending plan to accelerate division implementation and expansion of the VLA. The VLA requires providing core literacy instruction using scientifically-based reading research and evidence-based literacy instruction and curriculum, evidence-based supplemental instruction for students not meeting literacy benchmarks per individual student reading plans, and development of division literacy plans as stipulated in Standards of Quality - Standards 1, 2, and 5.



Start of Block: Block 2



Q1 Please insert your email address:

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Q2 Select your school division.

▼ 001 Accomack County (1) ... 135 (135)

Q36 Select your school division.

▼ 001 Accomack County (1) ... 135 (135)

Q3 Please select all the categories that correspond with how your division's ESSER I, II, and III formula funds have been used during the period of *Spring 2020 to June 30, 2025*.

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- Summer School (3)
- Before/After School (4)
- Year-Round Schools (5)
- Direct Support to Families for Tutoring (6)
- Other High-Quality Tutoring (7)
- Teacher and Staff Performance Bonuses (8)
- Other Staff Recruitment/Retention Incentives (9)
- Professional Development (10)
- HVAC/Renovation/Capital Improvements (11)
- Other (12)

End of Block: Block 2

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Start of Block: Block 2

Carry Forward Selected Choices from "Please select all the categories that correspond with how your division's ESSER I, II, and III formula funds have been used during the period of Spring 2020 to June 30, 2025."



**Q4 Reporting Use of Federal ESSER LEA Formula Funds:** In reporting on the use of ESSER LEA formula funds in the section below, school divisions will report amounts obligated and expended for the period of Spring 2020 through June 30, 2025. At this point in the ESSER grant cycle, school divisions should have most of their ESSER LEA formula funding fully expended. School divisions will report on their use of their ESSER LEA formula funds in the aggregate, and not broken out by their individual ESSER I, II, and III LEA formula allocations. Divisions will also report how these funds address learning loss in Reading and Mathematics Achievement and support preparation and implementation of the Virginia Literacy Act. Divisions will report on their use of the state ALL IN VA initiative funds they received in FY 2025 in a later section of the survey.

| Please specify amount of funds obligated and expended for each use. |              | ESSER Funds: Description of expenses   | Please specify whether these funds were used to address either the Virginia Literacy Act or Learning Loss for Reading/Math Achievement. (If not applicable, leave blank) |  |  |
|---|--------------|--|--|--|--|
| Unexpended, Obligated (1)   | Expended (2) | Please provide a description of the expenses related to this use of funds. (1) | Virginia Literacy Act (1)  | Learning Loss for Math & Reading Achievement (2) |  |

|   |  |  |  |                          |                          |
|---|--|--|--|--------------------------|--------------------------|
| Summer School (x3)                                      |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| Before/After School (x4)                                |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| Year-Round Schools (x5)                                 |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| Direct Support to Families<br>for Tutoring (x6)         |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| Other High-Quality<br>Tutoring (x7)                     |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| Teacher and Staff<br>Performance Bonuses (x8)           |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| Other Staff<br>Recruitment/Retention<br>Incentives (x9) |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| Professional Development<br>(x10)                       |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |
| HVAC/Renovation/Capital<br>Improvements (x11)           |  |  |  | <input type="checkbox"/> | <input type="checkbox"/> |

Other (x12)

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End of Block: Block 2

Start of Block: Block 3

Display this question:

*If Reporting Use of Federal ESSER LEA Formula Funds: In reporting on the use of ESSER LEA formula fu... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Virginia Literacy Act*

Q4.1 How were the ESSER funds for  $\$ \{Q4\%233/ChoiceGroup/SelectedChoicesForAnswer/1\}$  used to address the Virginia Literacy Act?

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Display this question:

*If Reporting Use of Federal ESSER LEA Formula Funds: In reporting on the use of ESSER LEA formula fu... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Learning Loss for Math & Reading Achievement*

Q4.2 How were the ESSER funds for  $\$ \{Q4\%233/ChoiceGroup/SelectedChoicesForAnswer/2\}$  used to address learning loss for Math & Reading Achievement?

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End of Block: Block 3

Start of Block: Block 5

Q5 Reporting Use of State ALL IN VA Initiative Funds: In reporting on the use of the state ALL IN VA initiative funds received in FY 2024, in the section below, divisions will report amounts obligated and expended by the various use of funds categories on which their ALL IN VA spending plans were based. Divisions will also report how these funds address learning loss in Reading and Mathematics Achievement and support preparation and implementation of the Virginia Literacy Act. Divisions will report on their use of their ALL IN VA funds for the period Fall 2023 (or after division receipt of its state funds allocation) through June 30, 2025.

**Definition: "Category 1: Tutoring/Learning Acceleration with Focus on Grades 3-8":** means school division activities and interventions funded by the recommended 70% of state ALL IN VA funds in the division spending plan for providing high-intensity tutoring and learning acceleration to grades 3-8 students to address learning loss, particularly for

students at-risk academically in Reading and Math.”

|  | Please specify amount of funds obligated and expended for each use. |              | ALL IN VA Funds: Description of Expenses          | Please specify whether these funds were used to address either the Virginia Literacy Act or Learning Loss for Reading/Math Achievement. (If not applicable, leave blank) |  |
|--|---|--------------|---|--|--|
|  | Unexpended, Obligated (1)   | Expended (2) | Please provide a description of the expenses. (1) | Virginia Literacy Act (1)  | Learning Loss for Math & Reading Achievement (2) |
| Category 1:<br>Tutoring/Learning Acceleration w/<br>Focus on Grades 3-8<br>(Q7_1)        |   |              |   | <input type="checkbox"/>   | <input type="checkbox"/>                         |
| Category 2:<br>Preparation for and Implementation of<br>the Virginia Literacy Act (Q7_2) |   |              |   | <input type="checkbox"/>   | <input type="checkbox"/>                         |
| Category 3: Student Attendance Recovery/Addressing Chronic Absenteeism (Q7_3)            |   |              |   | <input type="checkbox"/>   | <input type="checkbox"/>                         |
| Category 4:<br>Additional Operating and Infrastructure Support Expenditures (Q7_4)       |   |              |   | <input type="checkbox"/>   | <input type="checkbox"/>                         |

End of Block: Block 5

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Start of Block: Block 2

Display this question:

*If Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 1: Tutoring/Learning Acceleration w/ Focus on Grades 3-8 [ Virginia Literacy Act ]*

*Or Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 2: Preparation for and Implementation of the Virginia Literacy Act [ Virginia Literacy Act ]*

*Or Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 3: Student Attendance Recovery/Addressing Chronic Absenteeism [ Virginia Literacy Act ]*

*Or Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 4: Additional Operating and Infrastructure Support Expenditures [ Virginia Literacy Act ]*

Q5.1 How were the *ALL IN VA* funds for  $\{Q5\%233/ChoiceGroup/SelectedChoicesForAnswer/1\}$  used to address Virginia Literacy Act?

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Display this question:

*If Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 1: Tutoring/Learning Acceleration w/ Focus on Grades 3-8 [ Learning Loss for Math & Reading Achievement ]*

*Or Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 2: Preparation for and Implementation of the Virginia Literacy Act [ Learning Loss for Math & Reading Achievement ]*

*Or Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 3: Student Attendance Recovery/Addressing Chronic Absenteeism [ Learning Loss for Math & Reading Achievement ]*

*Or Reporting Use of State ALL In Initiative Funds: In reporting on the use of the state ALL In initi... : Please specify whether these funds were used to address either the Virginia Literacy Act or Learn... = Category 4: Additional Operating and Infrastructure Support Expenditures [ Learning Loss for Math & Reading Achievement ]*

Q5.2 How were the *ALL IN VA* funds for  $\{Q5\%233/ChoiceGroup/SelectedChoicesForAnswer/2\}$  used to address learning loss for Math & Reading Achievement?

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End of Block: Block 2

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Start of Block: Block 6

If you are finished with your responses click the "Finish & Submit" button below. If you would like to revise your responses, please feel free to go back and do so now. Thank you.

**End of Block: Block 6**