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Congressional Committees

Disaster Recovery: COVID-19 Pandemic Intensifies Disaster Recovery Challenges for K-12 Schools

More than 260 presidentially-declared major disasters have occurred since 2017, affecting every state and several U.S. territories, according to the Federal Emergency Management Agency (FEMA).¹ Many of these natural disasters have had devastating effects, including rendering K-12 school facilities unusable for extended periods of time. These schools are now experiencing the compounding challenge of recovering from these natural disasters while managing effects of the Coronavirus Disease 2019 (COVID-19). Social distancing practices and building closures are meant to keep staff and students safe, but may also complicate recovery efforts for disaster-affected districts.

The Additional Supplemental Appropriations for Disaster Relief Act of 2019 provided funds for GAO to audit issues related to presidentially-declared major disasters that occurred in 2018.² We reviewed (1) how the COVID-19 pandemic has affected schools recovering from recent natural disasters, and (2) support the U.S. Department of Education (Education) has provided to help schools recover from recent natural disasters and how the COVID-19 pandemic has affected schools' use of these resources.

In April 2020 we adjusted the scope of our work on school communities' recovery efforts from recent natural disasters to refocus on how such efforts were affected by the COVID-19 pandemic. We interviewed 29 local education officials representing over 50 school districts in California, Commonwealth of the Northern Mariana Islands, Florida, and Hawaii, which were selected because they were affected by a diverse set of major natural disasters in 2018 that occurred in a mix of populated and less-populated areas.³ In addition, through a national school superintendents association, we convened a discussion group of seven district leaders who have experienced natural disasters and mentor other affected districts. We also reviewed 24 articles published in academic journals related to children recovering from natural disasters and interviewed several of the authors. Finally, we reviewed federal guidance and interviewed Education officials.

We conducted this performance audit from October 2019 to October 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and

¹Under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended, the President may declare that a major disaster exists in response to a Governor's or tribal chief executive's request if the disaster is of such severity and magnitude that effective response is beyond the capabilities of the state, tribal, or territorial government and federal assistance is necessary. 42 U.S.C. § 5170.

²Pub. L. No. 116-20 20, 133 Stat. 871, 892-893.

³Disasters included the Camp Fire and Tubbs Fire (California), Super Typhoon Yutu (Commonwealth of the Northern Mariana Islands), Hurricane Michael (Florida), Hurricane Lane (Hawaii), and the Kilauea volcano eruption (Hawaii). Some of the local education officials were at the county offices of education that oversee numerous school districts.

perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

After responding to immediate concerns during a disaster, such as saving lives and property, schools transition to recovery efforts to restore the learning environment. To help school communities do so, Education administers several grants, including the Immediate Aid to Restart School Operations (Restart) grant and the Project School Emergency Response to Violence (Project SERV) grant. Since 2017, the Restart grant awarded about \$890 million for expenses related to restarting school operations after a covered disaster, such as instructional materials, clean-up costs, or hiring specialized staff. Project SERV awarded about \$15 million to help restore the learning environment that was disrupted by a violent or traumatic crisis.⁴ See Enclosure I for details on these grants.

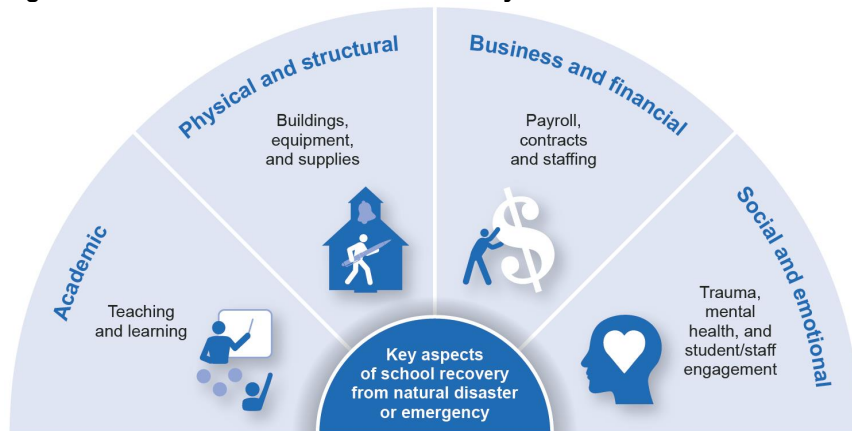
As the COVID-19 pandemic has caused major disruptions to schools on a nation-wide scale, the federal government has recently provided financial resources to help address issues similar to what schools experience after natural disasters. For example, the CARES Act appropriated more than \$13 billion for the Elementary and Secondary School Emergency Relief Fund. States receive these funds and then allocate them to school districts for a variety of activities, including internet access and mental health support services.⁵

The range of issues school communities face when recovering from natural disasters provides a sense of what schools across the nation are trying to manage as they re-start school operations during the COVID-19 pandemic. This includes academic, structural, financial, and emotional considerations that can affect both students and staff (see fig. 1).

⁴In February 2018, Congress enacted the Further Additional Supplemental Appropriations for Disaster Relief Act, 2018 (Division B, Subdivision 1 of the Bipartisan Budget Act of 2018) and included disaster relief for Hurricanes Harvey, Irma, and Maria, or wildfires in 2017 for which a major disaster or emergency was declared under the Stafford Act, including for education-related programs and activities. Pub. L. No. 115-123, 132 Stat. 65, 95. In June 2019, Congress enacted legislation in response to several incidents occurring in calendar years 2018 and 2019 for which a major disaster or emergency was declared under the Stafford Act. Title VIII of the Additional Supplemental Appropriations for Disaster Relief Act of 2019 provides \$165 million in supplemental appropriations for education-related disaster relief programs. Pub. L. No. 116-20, 133 Stat. at 891.

⁵Pub. L. No. 116-136, §§ 18001(b)(2), 18003, 134 Stat. 281, 564-567 (2020).

Figure 1: Characteristics of School Recovery from a Natural Disaster or Emergency



Source: GAO analysis of Readiness and Emergency Management for Schools (REMS) Technical Assistance Center Recovery Fact Sheet . | GAO-21-62R

School recovery can be a lengthy, complicated process. FEMA has written that recovery is not simply one linear, straightforward path for all, and people can move in and out of vulnerable conditions over time.⁶ Both FEMA and Education have highlighted social and emotional recovery as an issue that may take a particularly long time, and experiences during a disaster can result in emotional trauma for students, staff, and their families. A large body of research links disaster exposure with mental health symptoms associated with posttraumatic stress, depression, and anxiety.⁷ Moreover, research has shown that children’s experience with disaster can have adverse academic effects that last for decades. For example, school-aged children who are displaced from their homes for extended periods of time tend to have higher dropout rates and receive lower grades and test scores.⁸

As FEMA notes, the resilience of schools is critical to help communities recover from natural disasters. In the wake of a disaster, education and school services are often suspended, which may make returning to work difficult for some parents. At the same time, it is also essential that school leaders focus on the health, safety, and well-being of students and staff during the recovery period.⁹ As school communities nationwide navigate restoring school functionality given the complex, continuing effects of the COVID-19 pandemic, those having recently experienced natural disasters present examples of the challenges of school recovery.

COVID-19 Has Intensified Challenges for Schools Recovering from Natural Disasters

Local education officials in disaster-affected areas told us the COVID-19 pandemic has exacerbated mental health issues and trauma, and contributed to lost instructional time, staff burnout, delays in recovery projects, and financial strain in their communities. Such varied challenges reflect the multi-faceted nature of both recovery and services that schools provide to students. In addition to their primary responsibility of providing academic instruction, schools often assist students and families in accessing social services, the internet, food, and shelter.

⁶Federal Emergency Management Agency, *Safer, Stronger, Smarter: A Guide to Improving School Natural Hazard Safety*, FEMA P-1000 (Washington, D.C.: June 2017).

⁷B. Lai et al, “Schools and Disasters: Safety and Mental Health Assessment and Interventions for Children,” *Current Psychiatry Reports*, vol. 18 no. 109 (2016),108.

⁸Lori Peek et al, “Children and Disasters,” in *Handbook of Disaster Research*, ed. H. Rodríguez et al (Springer International Publishing 2018), 243-262.

⁹FEMA P-1000 (2017).

Mental Health Issues and Trauma

Participants from all of our interviews with local education officials emphasized that the COVID-19 pandemic has compounded the emotional trauma that staff and students experienced due to recent natural disasters.¹⁰ They explained that after the natural disaster, restoring students' mental health was a top priority.¹¹ Moreover, one school disaster recovery expert said that as a result of lessons learned from recent natural disasters, the need for mental health services and supports due to the pandemic was a major concern. Accordingly, participants in all nine of our interviews with academic and nonprofit subject matter experts emphasized that natural disasters left children with trauma requiring mental health services.

"I don't think [recovery] is over yet. ...we still are dealing with those students that experienced not just our tornado in '03 but several tornadoes over the years. Every time we have a storm, we have to pay closer attention to those students because their anxiety is much higher."

Source: Recovery subject matter expert and superintendent in the Midwest

Participants in all of our interviews with local education officials pointed to homelessness as an example of trauma affecting students and staff after natural disasters. For example, Florida officials said that there were 750 homeless students in their district prior to category 5 Hurricane Michael and 3,000 afterwards. Likewise, a California official said that half of the district's staff and more than three quarters of its students lost their homes to the Camp Fire. Some of these officials also noted that when the COVID-19 pandemic began, their students were still living in transitional housing, such as trailers or motels, from the previous natural disasters.

"Because [districts in Florida and California] are in the recovery process currently, they are already dealing with an overburdened and understaffed mental health system and [the pandemic] compounded that issue exponentially."

Source: Recovery subject matter expert supporting schools in disaster-affected states

Other local education officials said that students' mental health needs affected their behavior in the classroom. For example, one official explained that when students returned after the Camp Fire, the rates of elopement—when a student leaves the classroom without permission—increased. Officials in another district said that prior to Hurricane Michael, teachers might have had three or four students in a class of 18 that were dealing with something traumatic at home, but after the hurricane, about a dozen students in a class of that size may be dealing with trauma. These officials emphasized the importance of providing students with mental health services to address such challenges. Some local education officials said that after a disaster, having services in place to address students' mental health needs is an important precursor to returning to academic instruction. Accordingly, some students may need mental health support to return to school successfully during the pandemic.

Participants in most of our interviews with local education officials said that the services needed to treat trauma and other disaster-related mental health issues were not readily available in their

¹⁰We have previously reported that trauma may include natural disasters, and that children's neurodevelopment can be disrupted when exposed to chronic stressful events. See GAO-19-388.

¹¹According to the Department of Health and Human Services, mental health includes emotional, psychological, and social well-being. Trauma results from harmful experiences that have lasting adverse effects on mental, physical, social, emotional, or spiritual well-being.

areas. Local education officials also noted that their districts had to obtain external funding to hire additional mental health practitioners to support recovery. These officials said that such funding was temporary and did not meet their districts' needs for long-term mental health support. Some said that providing mental health services has been especially difficult during the COVID-19 pandemic. One school disaster recovery expert said that because half of her students live in poverty, they access mental health services through the school and were completely cut off from those services because of the pandemic.

Lost Instructional Time

Participants in most of our interviews with local education officials expressed concern that the COVID-19 pandemic has resulted in significant lost instructional time for students who already lost instruction time due to recent natural disasters. For example, as of August 2020, students in Sonoma County, California, have lost about 60 days of instructional time due to the pandemic, according to one county official. Some of these same students previously lost nearly 40 days due to wildfires, floods and power shutoffs in recent years, according to nonprofit newsroom CalMatters.¹² The official noted that prior to the disasters, the county was performing above the state average on standardized testing, but now the county's scores were at or below the state average. This official and others also noted that their students—many of whom were affected by other adverse childhood experiences—had begun to demonstrate academic gains when their natural disaster struck and halted their progress. For example, Florida officials noted that prior to Hurricane Michael, the district had made significant efforts to improve academic achievement, reducing the number of schools labeled as failing by the state from 11 to two. They explained that the hurricane disrupted this positive momentum, and the pandemic, which resulted in a loss of about one-quarter of the school year, would disrupt momentum even further. Local education officials in another area noted that even though they were able to offer on-line education relatively quickly during the COVID-19 pandemic, the quality of the instruction was not as high as it was in person. They said that teachers need professional development to successfully transition to on-line instruction.

Participants in some interviews with local education officials said they were particularly worried about the effects of the COVID-19 pandemic on their low-income and at-risk students, noting that these students are especially vulnerable to the negative effects of lost instruction time. For example, a Sonoma County official noted that, over the last decade, school districts there had narrowed the gap between White and Hispanic students regarding high school graduation rates and college attendance. However, after natural disasters there, both rates declined for Hispanic students in the county. Additionally, participants in some interviews said their low-income students often lacked internet access and had difficulty accessing online education during the pandemic. As a result, these students may have missed instruction time available to their peers with access.

Staff Burnout

"The biggest issue is that you can never have confidence from a safety and security perspective. The challenge rolls into the next challenge."

Source: Superintendent in Hawaii

¹²CalMatters is a nonpartisan, nonprofit organization that tracks school closures in California using data from the California Department of Education.

Participants in nearly all of our interviews with local education officials suggested that the work of responding to and recovering from consecutive disasters contributed to staff burnout. Hawaii officials explained that consecutive disasters—the 2018 eruption of the Kilauea volcano, followed by Hurricane Lane, and then COVID-19 in 2020—meant that leadership never had time to “catch their breath,” or experience a sense of security. Some local education officials noted that educators spent their energy leading and supporting students through recovery, while also having to manage the stress of their own recoveries. For example, Florida officials emphasized that like students, many educators lost their homes and personal belongings during Hurricane Michael, and needed time after school re-opened to fix their homes and procure needed goods.

“We learned the hard way that expecting administrators to continue to focus on the ‘normal day-to-day business of doing school,’ while rebuilding a district at the same time is too much, even for the most organized and dedicated of team members. It is a recipe for burnout.”

Source: Recovery subject matter expert supporting schools in disaster-affected states

Participants in some interviews with local education leaders explained having school staff manage disaster recovery tasks, such as coordinating state and federal support, while fulfilling their primary duties was not feasible. Accordingly, some said that hiring additional staff would aid with recovery, such as staff with subject matter expertise in disaster management or federal grant processes. Burnout has become a concern as local education officials work to balance the demands of educating students with responding to the challenges of COVID-19.

Recovery Projects Delayed

Participants in some interviews with local education officials provided examples of how the COVID-19 pandemic slowed progress on disaster recovery projects. For example, officials in one district said that the pandemic made it difficult to spend grant money on supplemental mental health services because hiring new staff became difficult. Similarly, an official in another district said that the pandemic delayed efforts to restore running water to school buildings damaged by a wildfire. He noted that running water would be especially important for handwashing hygiene when schools physically re-open (see fig. 2).

Figure 2. School Water System Damaged by the Camp Fire in 2018



Source: Golden Feather Union Elementary School District. | GAO-21-62R

Commonwealth of the Northern Mariana Islands officials said some school construction projects were delayed during the pandemic, as one of the contractors had to shift focus to setting up quarantine facilities. Moreover, the district had to furlough maintenance and repair staff due to pandemic-related budget cuts. After Super Typhoon Yutu, numerous school buildings needed repair, and some students were still attending classes in tents as of July 2020 (see fig. 3).

Education officials also said that some district services funded with Restart grants, such as mental health services for students, were delayed as a result of the pandemic. Officials explained that these delays have arisen because these services were provided at the physical school buildings and districts needed to shift their focus to responding to COVID-19 instead of natural disaster recovery.¹³

¹³Education officials specifically identified districts in California, Commonwealth of the Northern Mariana Islands, Florida, and Puerto Rico as needing to delay federally-funded recovery efforts because of the pandemic.

Figure 3. Attending Class in Temporary Tents after Super Typhoon Yutu



Source: Commonwealth of the Northern Mariana Islands Public School System. | GAO-21-62R

Financial Strain

Participants in some of our interviews with local education officials said that the pandemic-related recession would reduce their budgets. At the same time, others noted that the pandemic led them to increase spending on operating costs, such as cleaning school facilities. Participants in nearly all of our interviews said that they were still recovering financially from the costs associated with recent natural disasters. For example, California and Florida officials said their districts were still operating in a financial deficit. They explained that, after their disaster, they spent millions of dollars to resume educating students and reopening schools. In some cases, districts lacked necessary funding to make repairs, and in others, their costs were not reimbursed by insurance or state and federal governments. For example, Commonwealth of the Northern Mariana Islands officials said they did not have the financial resources upfront to make critical building repairs and had to wait to see whether they would be granted federal funding before proceeding.

Local education officials also explained how recent natural disasters created other types of budgetary challenges for their districts. Officials in California, Florida, and Hawaii said that because so many families moved away from the community after the disaster, the districts' student enrollment counts dropped, resulting in a loss of state and federal funding. A local education official in Hawaii said that when a school loses 100 students, the school is no longer able to offer certain enrichment activities like sports and clubs. In addition to revenue lost from reduced enrollment, districts struck by natural disasters can have their budgets reduced when local tax bases shrink. For example, a California official said that districts in his county experienced financial pressure because income and property tax revenues declined after disasters there. This official noted that a pandemic-related recession will further reduce the budgets of these districts for the same reason. Similarly, a Commonwealth of the Northern Mariana Islands official said that the district's budget was cut by about half mid-way through the school year since the pandemic depressed tourism-related revenue.

Education Has Provided Ongoing Support to Disaster Grantees, but COVID-19 Has Complicated Education's Efforts to Identify Technical Assistance Needs

Education awarded nearly \$1.4 billion to assist schools in over 30 states and U.S. territories with recovery from presidentially-declared major disasters occurring between 2017 and 2019. Education provided this funding through grant programs including Restart and Project SERV (see enc. I).¹⁴ Local education officials from several districts or counties told us that they are using or planning to use Education disaster grants to provide mental health services to students and cover other costs associated with re-opening, such as additional transportation services. Several districts have transitioned their grant-funded mental health services online as a result of the pandemic-related school closures, according to Education and local officials. One local education official said that without the Education disaster grants, his district's schools would not have been able to re-open after a major natural disaster.

Education officials told us they paused on-site monitoring efforts for recent disaster grants as a result of inability to travel and changes in workload during the COVID-19 pandemic, but continue to monitor grantees virtually. According to Education officials, previous on-site visits helped them identify grantees' technical assistance needs. Due to the pause in visits, they said they do not have feedback from grantees on how well these grants are currently meeting schools' needs and the areas where technical assistance may be necessary. Education officials told us they have begun virtual monitoring visits and have several more planned for the fall of 2020, where they plan to ask grantees about their needs. They also said they continued to hold quarterly phone calls with Restart grantees, who have noted some challenges related to the program, but have not discussed specific technical assistance needs.¹⁵

Local education officials told us that using Education's disaster funds during the COVID-19 pandemic was challenging in some cases. Officials in two counties said that timeframes for using funds under the Restart program, which expire after 2 years, were too short for long-term mental health services, particularly now with the compounding effects of the pandemic.¹⁶ Moreover, officials in one of these counties explained that, due to challenges with using grant funds while schools were closed because of COVID-19, they would have a more compressed timeline for using their Restart funding before it expires. Education officials said grantees may request that the end dates of these grants be extended.¹⁷ Education officials said that no Restart grantees who experienced a 2018 presidentially-declared major disaster had requested

¹⁴These disaster grant programs have generally been funded through supplemental appropriations. For example, supplemental appropriations to fund recovery grants for 2018 and 2019 presidentially-declared major disasters were authorized in June 2019. Pub. L. No. 116-20, 133 Stat. at 891.

¹⁵In addition to supporting grantees through regular calls, Education has also responded to their needs during the pandemic by issuing extensions for grantees' quarterly and annual disaster grant reports.

¹⁶Grantees receiving funds through the Restart, Project SERV, and certain other grant programs are generally required to expend funds within a maximum of 24-months following Education's obligation of funds unless the Director of the Office of Management and Budget waives this requirement and submits a written justification for such waiver to the Committees on Appropriations of the House of Representatives and the Senate. See Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017, Pub. L. No. 115-72, § 305, 131 Stat. 1224, 1228 (as amended by Pub. L. No. 115-123, § 21208(a), 132 Stat. at 108). While these grant funds must generally be expended within 24-months, some Project SERV grants may have shorter grant award periods, according to Education.

¹⁷According to Education officials, Education submits such requests to the Office of Management and Budget (OMB) for approval.

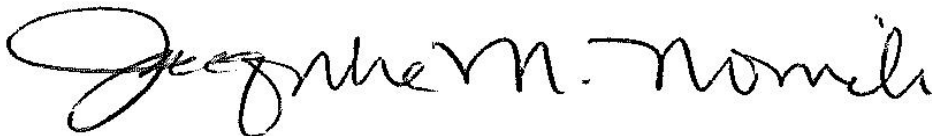
an extension as of October 2020.¹⁸ Prior to the onset of the pandemic, OMB noted in a waiver approval letter for recent disaster grants that some recovery activities are long-term by design, and it is impracticable to expend funds within the 24-month period and achieve program missions. Interruptions in the ability to implement recovery programs during the COVID-19 pandemic may exacerbate these timing issues.

Education disaster grants—such as Restart—can only be used for services related to specific disasters, which local education officials said has been challenging because of overwhelming needs resulting from the COVID-19 pandemic. Some local officials said that the available grant funding did not align with their current needs during the pandemic. For example, a local official was unsure whether providing mental health services to students related to challenges arising from COVID-19 would be an allowable cost under their grant if those services were provided to the entire student body, rather than only to students impacted by their natural disaster. Officials in another county said they wanted to use funds to deliver meals to students over the summer because of food insecurity caused by the pandemic, but they were unable to do so because that expense would not be tied to their natural disaster. Further complicating use of disaster funds during the pandemic, several local education officials whose districts experienced natural disasters in 2018 said their districts received Restart grant funding in the spring or summer of 2020, after the onset of the COVID-19 pandemic. Given the difficulties school communities are facing in making progress recovering from recent natural disasters, and grantees' concerns about lack of clarity regarding how to use their disaster funding during the unprecedented pandemic, we will continue to monitor federal actions as affected schools work to recover from both natural disasters and the pandemic.

Agency Comments

We provided a copy of this draft report to Education for review and comment. Education provided technical comments, which we incorporated as appropriate. We are sending copies of this report to the appropriate congressional committees, the Secretary of Education, and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact Jacqueline M. Nowicki at (617) 788-0580 or nowickij@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in enclosure II.



Jacqueline M. Nowicki, Director,
Education, Workforce and Income Security
Enclosures – 2

¹⁸These Restart grants were awarded in December 2019, and several local-level grantees told us they received their grant funds in the spring or summer of 2020.

List of Committees

The Honorable Lamar Alexander
Chairman
The Honorable Patty Murray
Ranking Member
Committee on Health, Education, Labor and Pensions
United States Senate

The Honorable Shelley Moore Capito
Chairman
The Honorable Jon Tester
Ranking Member
Subcommittee on Homeland Security
Committee on Appropriations
United States Senate

The Honorable Roy Blunt
Chairman
The Honorable Patty Murray
Ranking Member
Subcommittee on Labor, Health and Human Services, Education, and Related Agencies
Committee on Appropriations
United States Senate

The Honorable Robert C. "Bobby" Scott
Chairman
The Honorable Virginia Foxx
Ranking Member
Committee on Education and Labor
House of Representatives

The Honorable Lucille Roybal-Allard
Chairwoman
The Honorable Chuck Fleischmann
Ranking Member
Subcommittee on Homeland Security
Committee on Appropriations
House of Representatives

The Honorable Rosa DeLauro
Chairwoman
The Honorable Tom Cole
Ranking Member
Subcommittee on Labor, Health and Human Services, Education, and Related Agencies
Committee on Appropriations
House of Representatives

Enclosure I: Relevant U.S. Department of Education Grants for Recovery from Natural Disasters

Table 1: U.S. Department of Education Grant Programs Supporting K-12 School Recovery from Presidentially-Declared Major Disasters

Grant	Description	Grant awards for 2017 disasters	Grant awards for 2018-2019 disasters
Immediate Aid to Restart School Operations	Funds expenses related to restarting school operations after a covered disaster or emergency. Examples of allowable expenses include replacing district information systems and instructional materials, reasonable transportation costs, and initiating and maintaining education and support services, such as counseling services.	\$791.1 million	\$99.8 million
Project School Emergency Response to Violence	Funds services to help restore the learning environment after violent or traumatic events, including natural disasters.	\$8.0 million ^a	\$7.0 million
Assistance for Homeless Children and Youth	Funds expenses for the educational and related needs of homeless children and youth displaced by a covered disaster or emergency. Allowable expenses include evaluation of student needs, provision of tutoring and supplemental instruction, and professional development for staff to better meet the needs of homeless children and youth.	\$25.0 million ^b	N/A ^c
Temporary Emergency Impact Aid for Displaced Students	Funds expenses for educating students who were displaced by a covered disaster or emergency. Allowable expenses include providing academic, counseling, and transportation services for students, acquiring educational materials and mobile educational units, and paying the salaries of school personnel.	\$438.8 million ^d	\$22.4 million ^e

Source: GAO analysis of information from the U.S. Department of Education (Education) and relevant federal laws.
 Note: Award amounts rounded to the nearest decimal place.

^aIncludes \$5 million that states did not use. Education officials said they are in the process of de-obligating these funds.

^bIncludes \$109,769 that states did not use. Education officials said they are in the process of de-obligating these funds.

^cNot applicable. There were no grant awards under this program for 2018-2019 disasters.

^dIncludes \$79 million that states did not use as a result of downward adjustments of student counts eligible for these funds. Education officials said they are in the process of de-obligating these funds.

^eIncludes \$433,375 that states did use as a result of downward adjustments of student counts eligible for these funds. Education officials said they are in the process of de-obligating these funds.

Enclosure II: GAO Contact and Staff Acknowledgments

GAO Contact: Jacqueline M. Nowicki at (617) 788-0580 or nowickij@gao.gov

Staff Acknowledgements: In addition to the contact name above, Scott Spicer (Assistant Director), Amy Moran Lowe (Analyst-in-Charge), Morgan Jones, Bill MacBlane, and Liam O’Laughlin made key contributions to this report. Also contributing were Joel Aldape, Aditi Archer, James Bennett, Elizabeth Calderon, Alison Grantham, Flavio Martinez, Sheila R. McCoy, Jean McSween, Stacy Ouellette, Barbara Patterson, Ellen Phelps Ranen, Almeta Spencer, and Matthew Valenta.

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