



Beyond the Spreadsheets

**INSIGHTS FROM CALIFORNIA EDUCATION LEADERS
ON UTILIZING COVID-19 RELIEF FUNDING**



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A NOTE FROM CSBA CEO & EXECUTIVE DIRECTOR VERNON M. BILLY



The COVID-19 pandemic presented challenges in every sector of life and affected public education in deep and transformative ways. In response to the pandemic, state and federal officials directed billions of mostly one-time dollars to school districts and county offices of education. This funding was critical to helping local leaders respond to the once-in-a-century crisis and came with the responsibility of ensuring it was spent wisely, in ways that could withstand the inevitable attempts of critics at undermining the decisions of local boards and superintendents. Recognizing this, CSBA felt it was important to help document the facts around spending and to uplift areas of concerns for future relief aid.

In the first of a three-part series of reports to better understand the utility of COVID relief funding and how California schools are spending their allocations, our research team spent months analyzing expenditure reports for the two primary federal COVID-19 relief funds from more than 900 school districts and county offices of education. We found that—despite challenges related to staffing, the supply chain and competition for resources—federal relief packages were being spent in line with their various deadlines and provided district leaders with a critical tool to help them begin to address local issues, which is reflected in their spending over time.

Analyzing spreadsheets, however, can only reveal so much. That is why CSBA conducted focus groups and a statewide survey of superintendents and local educational agency financial staff. It shows the reasons behind the decision-making—and the struggles leaders are experiencing as they try to balance the academic and social-emotional recovery of students, the needs of staff and the long-term fiscal health of their LEAs.

The focus group and survey results allow us not only to take account of our current picture, but also to provide feedback for how future emergency funding packages can fully support the needs of LEAs. I encourage you to read the report and share with your colleagues and community.

Sincerely,

A handwritten signature in black ink that reads "Vernon M. Billy". The signature is fluid and cursive, with the first name "Vernon" being more prominent and the last name "Billy" following in a similar style.

Executive summary

The state and federal government have provided local educational agencies (LEAs) in California with historic sums of funding to help address the most critical challenges of the COVID-19 pandemic. This money continues to be essential for school districts and county offices of education (COEs) to address health and safety issues, mental health concerns, social and emotional well-being, educational technology, and infrastructure improvements. Although spending reports for federal relief aid have provided some information about how much money LEAs have spent and—very broadly—in what categories, they do not tell the whole story of school leaders’ experiences with this funding at the local level.

To help shed light on these experiences, the California School Boards Association (CSBA) conducted research using focus groups and a wide-ranging survey of superintendents and LEAs’ fiscal staff. This research focused on LEAs’ priorities, challenges, and recommendations for state and federal COVID relief funding. The 239 survey respondents represent LEAs that serve over 1.3 million of California’s K-12 students and a wide geographic range of elementary, high school, and unified districts as well as county offices of education.

The findings from this survey highlight the extraordinary efforts of LEAs to address the wide range of priorities they continue to face in dealing with the impacts of the pandemic. Survey respondents spoke to the essential nature of the funding for first facilitating distance learning and later for reopening schools to in-person instruction. At the same time, the funding came with challenges that have implications for future emergency aid packages. These challenges included staffing shortages, staff burnout, supply chain slowdowns, and the complicated nature of combining multiple funding sources with different requirements. This report considers those challenges and offers recommendations on funding to help mitigate the effects of future crises and improve future emergency aid packages.

This report is the second part of a CSBA series on COVID relief funding in California. Part one, *Unprecedented Times, Unprecedented Responses*, focused on how relief aid has been spent thus far.

KEY TAKEAWAYS



1) Emergency relief funding was essential to allow school districts to continue operating and meet student and staff needs.

Survey participants continually noted how essential emergency aid was in addressing the needs of students and staff. The challenges brought on by the pandemic were unique and constantly changing. Throughout the past few years, that has meant that students’ needs have also continually changed. The historic influx of emergency aid enabled school leaders to quickly address those needs to the best of their ability while keeping schools safe for in-person instruction.

2) In the face of a historical educational crisis, school leaders focused on using relief funding to address students’ academic and social-emotional recovery.

Learning recovery and social and emotional supports were key concerns for respondents in our survey. School leaders discussed a wide range of expanded learning support programs that were enacted using relief aid, including before- and/or after-school programs, summer learning, expanded instructional days and years, content interventionists, academic support staff, and other services. The learning recovery efforts highlighted by respondents cross multiple expenditure reporting categories, indicating that the complete picture of investments in these programs is much more nuanced than state and federal reporting captures.

3) Mental health services and supports were a central theme for respondents throughout all sections of the report.

Top of mind for most survey respondents was the trauma experienced by students, their families, and school staff. District leaders realized that learning recovery is unlikely to

succeed if students' and staff's social and emotional well-being is not prioritized. Schools used emergency aid to hire mental health professionals and created programs to help address trauma. Survey respondents also reported intense burnout among staff, many of whom were asked to take on additional responsibilities due to staffing shortages while dealing with their own mental health needs. Mental health services were among the programs that school leaders most feared they would have to cut when funding ends.

4) School leaders faced significant challenges in spending and planning to spend emergency relief funding, and these challenges could be mitigated in future emergency aid programs.

Many of the challenges survey respondents faced related to using emergency aid came from external sources and the way the funding was structured. External factors that impacted spending included staffing shortages, supply chain disruptions, and the burnout of staff who had already been stretched thin. Factors related to the structure of emergency funding included sustainability of programs, and the demands of navigating multiple new categorical reporting requirements.



RECOMMENDATIONS

The full effects of the pandemic on students and LEAs will persist long after the deadlines to spend state and federal emergency aid. There will be future crises that will require emergency aid for schools, and this report's findings can help the state and federal government improve relief funding policies moving forward.

Five key recommendations:

1

Ongoing funding, in the form of increased base aid, will be necessary to continue to support the needs of students and staff. Funding deadlines and declining statewide enrollment may create a fiscal cliff leading to deep local district cuts. Increased base aid can also help LEAs address pressing and systemic issues so that they do not become as severe during the next crisis.

2

Flexibility for school leaders to make spending decisions to address local needs is crucial when considering emergency funding. Emergency funding policy should give school leaders wide latitude to make quick, on-the-ground decisions.

3

Future emergency aid should consider the administrative impact of reporting requirements on districts in California, with attention to the compounding effect of managing separate categorical and one-time funds. In times of crisis, administrators may have less bandwidth to focus on learning new, additional spending and reporting requirements, especially in California's hundreds of small districts. Strategies to reduce the reporting burdens include the consolidation of programs to reduce the number of required reports and using existing reporting structures to address questions of accountability.

4

Policymakers should consider the cumulative impact on LEAs when they consider requirements for submitting spending plans and strive to reduce redundancy across programs and funding streams.

5

School leaders and governance teams should clearly and consistently communicate with their district communities on the programs and services they are implementing with COVID funding and future emergency aid. This communication will help increase communities' understanding of the one-time nature of the funding and foster trust. Furthermore, this approach is consistent with California's approach to local control and accountability.

Introduction

Since March 2020, both the state and federal governments have responded to America's COVID-19 public health crisis through a range of measures, including the provision of billions of dollars in relief aid to K-12 education systems. This funding has served several critical functions. Broadly, the goals of the relief aid include:

- ▶ Providing students access to education and other critical services when schools were closed for in-person instruction;
- ▶ Safely bringing students and staff back to in-person instruction in a way that limits infections and allows classrooms and schools to remain open;
- ▶ Meeting the mental health and social-emotional needs students and staff reported during the pandemic; and
- ▶ Addressing the academic impacts of large-scale educational disruptions stemming from the public health crisis.

As COVID-19 relief funding has been distributed to LEAs, questions have surfaced about how and if school districts and COEs have been spending this critical and historic amount of funding. CSBA has responded by gathering and examining data from a range of sources, and a picture is emerging that reflects the complexity and challenges of the moment. Conditions will undoubtedly continue to evolve, but our research offers insights into the perspectives and experiences of educational leaders across the state as they grapple with the massive disruptions that resulted from an ongoing pandemic.

WHAT CSBA LEARNED FROM LEAS' EXPENDITURE REPORTS

One window into districts' and COEs' use of the relief funding is through the spending reports that LEAs are required to submit. In July 2022, CSBA published an [analysis](#) of publicly available federal relief spending data in its first report on COVID relief funding¹. This data included the amount of federal Elementary and Secondary Education Relief (ESSER) and Governor's Emergency Education Relief (GEER) funding that LEAs were allocated through March 2022, how much was spent in each quarter, and the percentage spent in different allowable categories.

Federal funding

In March 2020, the United States Congress passed the Coronavirus Aid Relief and Economic Security (CARES) Act². Part of that legislation created an education relief fund known as the ESSER fund. Two subsequent pieces of legislation provided even more emergency relief for education^{3,4}. These two additional bills also included GEER funding for those LEAs that COVID-19 impacted most.

Of these emergency federal funds, California received:

- | | |
|-------------------------------------|----------------------------------|
| ▶ ESSER I – \$1.6 billion | ▶ GEER I – \$355 million |
| ▶ ESSER II – \$6.7 billion | ▶ GEER II – \$341 million |
| ▶ ESSER III – \$15.1 billion | |

State funding

The California Legislature passed Assembly Bill (AB) 86 in 2021 to provide incentives for school districts and COEs to return to in-person instruction while addressing a wide range of instructional, health, and logistical challenges that returning posed. AB 86 totaled \$6.6 billion and was split into two separate grant programs. At least 10 percent of the funding in the more substantive program, the Expanded Learning Opportunities grant (ELO-G)* had to be used for expenses related to paraprofessionals.

* This grant is not associated with the Expanded Learning Opportunities Program (ELO-P), which provides funding for after-school and summer school enrichment programs for transitional kindergarten through sixth grade.

CSBA's analysis of federal funds showed that most LEAs are on track to spend down funding, particularly in earlier packages like those from the CARES Act. In addition:

- ▶ LEAs continue to face evolving challenges in both their current spending and in planning for future expenditures.
- ▶ When looking at the categorical spending reports, most LEAs that received the funding adjusted their priorities over time to meet evolving needs.
- ▶ There were key differences in the spending patterns of school districts versus those for county offices of education across packages.
- ▶ "Learning recovery" expenditures can be identified in multiple categories even outside of the stand-alone "addressing learning loss" category.

One challenge noted in the first CSBA report was the fact that the broad reporting categories, which allowed districts to meet local needs for student health and safety, mental health, and learning recovery, also present some complications for understanding precisely how funding was used. These broad categories can be misleading and be misunderstood to advance a narrative of limited LEA accountability.

Since 2013, the California approach to accountability has been through the underlying principles in the Local Control Funding Formula (LCFF), which emphasize the importance of accountability to the communities that LEAs serve. For this reason, CSBA advises governance teams to communicate their use of relief aid to the public with clarity and transparency. LEAs should be tracking how their funds are used to support their students and staff, as well as reviewing expenditures for their effectiveness. The flexibility within expenditure reporting, however, has been described by superintendents and local fiscal leaders as critical in such challenging times.

Some essential questions cannot be answered solely using expenditure data. Among them:

- ▶ What do school leaders see as the highest priorities for relief funding?
- ▶ What implementation issues have school leaders experienced in using their relief aid?
- ▶ What are some strategies that school leaders have used to approach COVID-19 funds?
- ▶ How does the one-time nature of the funding impact the use of relief dollars?

To address these questions and others, CSBA conducted focus groups and a statewide survey of superintendents and district finance staff that focused on questions of spending priorities and implementation issues. The purpose of the focus groups and survey was to provide a more detailed picture of the experiences of school leaders as they use relief aid to address the broad array of needs for students and staff.



INITIAL FOCUS GROUPS

To ensure that the questions included in the survey reflected the real challenges school leaders are seeing at the local level, CSBA conducted two focus groups with board members and superintendents from across the state. In these focus groups, participants were asked open-ended questions about spending strategies, priorities, challenges, and recommendations for future emergency packages.

The focus group respondents spoke to the tremendous opportunity that the emergency relief aid provided. Some board members pointed to the expansion of mental health programs and supports that were essential in addressing the trauma experienced by students and staff during the pandemic. Other districts were able to retrofit outdated ventilation systems to make schools safer for in-person instruction. It was clear from their answers that certain district characteristics—such as size, demographic makeup, and population density—played into the different needs of LEAs at different points of the pandemic. For instance, one board member from a smaller, rural district described that early on they spent a significant portion of relief aid to address the district's limited access to broadband. Using relief funding, school leaders distributed enough internet hotspots and devices to allow for two devices to every one student in the district and internet access that was lacking, even before the pandemic. This was essential to enable distance learning for students in a widely dispersed, rural population.

However, along with the opportunities created by this influx of funding to LEAs, our focus group members also spoke to the challenges associated with spending state and federal relief funding. Some of the challenges included using one-time funds to create sustainable programming, attracting qualified staff to fill learning recovery programs, addressing the myriad physical and mental health needs of students and staff, and engaging with communities to evaluate additional needs for their districts. Many participants spoke about the concerning level of staff burnout they were seeing in their districts, which limited their ability to expand before- and after-school programs. Some board members and superintendents highlighted the difficulties of weaving together various state and federal aid packages, each with its own set of requirements and limitations. The spending efforts they described were strategic but navigating a public health crisis and addressing the increased student and staff needs was an additional demand at a time when administrative staff reported having unprecedented demands on their time.

The survey

Insights from the focus groups helped generate and refine questions for our survey*, which was sent to 966 superintendents and chief business officers across the state in March 2022 with explicit directions for only one respondent per LEA. The survey had three focus areas:

1 Priorities in spending state and federal relief aid

2 Progress in spending and planning for the use of relief funding

3 Challenges to spending state and federal relief funding

Within each of these areas, there were a range of questions to help zero in on the priorities and challenges that respondent LEAs experienced as they approach using this essential education funding.

SURVEY RESPONDENTS

Respondents from 239 school districts and county offices of education participated in this survey. Of these, 230 are school districts, and nine are county offices of education. These LEAs represent 1,326,162 K-12 students, or nearly 23 percent of California's public school enrollment. To evaluate the average daily attendance (ADA) represented by responding LEAs, they were grouped in five different ADA ranges. Table 1 shows the ADA range breakdown of the 239 respondents. Table 2 compares the district types of the sample LEAs to the 2020–21 state average⁵ and shows that survey respondents were roughly representative of LEA types statewide⁶. There was a slightly higher response rate from smaller districts in comparison to their proportion of districts statewide.

Respondents self-reported whether their LEAs were primarily rural, suburban, or urban. Fifty percent said they were from a rural LEA, 35 percent suburban, and 15 percent urban.

The roles of the district employees who filled out the survey were predominantly those closely associated with district finances or decisions surrounding district finances. Most respondents (87 percent) were superintendents. In some smaller districts, the chief administrator serves as both superintendent and principal and were included in the "superintendent" category. The remaining 13 percent were LEA finance staff, with roles including chief business officers, assistant superintendent of business services, directors of fiscal services, and related positions.

TABLE 1: 2021–22 ADA range of survey respondents

ADA Range # of students	Percent of survey LEAs	Number of survey LEAs
0-1000	37%	89
1001-2500	19%	46
2501-5000	15%	36
5001-15000	20%	47
15000+	9%	21

TABLE 2: Sample LEA types compared to state averages (2020–21)

LEA	Percent of survey respondents	State average**
Elementary	51%	51%
High	8%	7%
Unified	36%	33%
County Office of Education	5%	-


* Some quotes from this survey have been edited for grammar and length with careful attention to preserving the original meaning of the response.

** According to CDE, 8% of school districts are listed as "other"

STUDENTS IN THE LEAS REPRESENTED BY THIS SURVEY

Table 3 presents the demographic breakdown of the students represented by the survey respondents compared to statewide enrollment numbers⁷. Approximately 22 percent, or 237,235, of the students in the survey's sample are English learners, slightly higher than the state average of 19 percent.

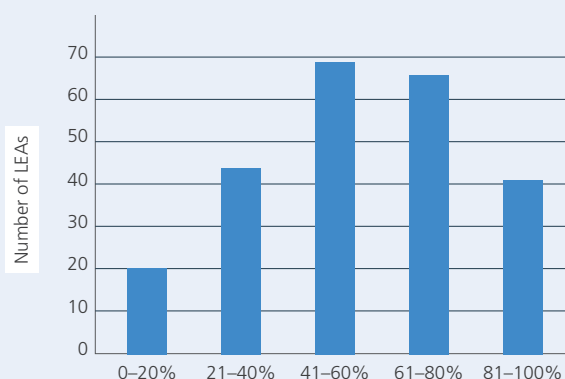
TABLE 3: Demographic makeup of students in survey sample LEAs compared to state averages



Ethnicity	Statewide Enrollment (2021-22)	%	Survey	%
African American	298,768	5.1%	54,865	4.1%
American Indian or Alaska Native	27,001	0.5%	6,299	0.5%
Asian	561,795	9.5%	151,658	11.4%
Filipino	136,836	2.3%	30,670	2.3%
Hispanic or Latino	3,291,260	55.9%	670,948	50.6%
Pacific Islander	24,762	0.4%	5,702	0.4%
White	1,240,474	21.1%	330,206	24.9%
Two or More Races	250,964	4.3%	61,792	4.7%
Not Reported	60,390	1.0%	14,022	1.1%

Unduplicated percentages are the percent of students in an LEA who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or are foster youth. Students in more than one of those categories, however, are counted only once in the state's LCFF calculations. Figure 1 shows the number of respondent LEAs with unduplicated student percentages within five different ranges in 2020–21⁸. Seventy-four percent of the respondent LEAs have unduplicated student counts between 40 and 100 percent. Fifteen percent of the survey's LEAs (37 of 239) reported being basic aid or "community-funded" districts, which is equal to the statewide average⁹.

FIGURE 1: Unduplicated percentage ranges for sample LEAs



Survey results

DISTRICT AND COE LEADERS CONSIDER THE COVID-19 AID PACKAGES ESSENTIAL

In open-ended responses, superintendents and fiscal leaders recognized the importance of COVID-19 relief aid in their ability to provide essential services to their students and staff. According to one superintendent from a suburban district:

While the full impacts of the pandemic have yet to be seen, we all know students were negatively affected. However, without the COVID relief funding, the damage would have been much, much greater. This funding allowed us to provide the necessary devices to switch to fully remote, the added staff to return to in person, and the means of improving our ventilation. I can't even imagine how we would have faced the challenges of the last two years without it.



While widespread campus closures are hopefully a distant memory at this stage, the relief dollars were critical in providing remote access to instruction, community hubs during periods of distance learning, and the supplies and infrastructure to allow schools to welcome students back to in-person instruction (and keep campuses open upon their return). As a superintendent from a rural school district noted:

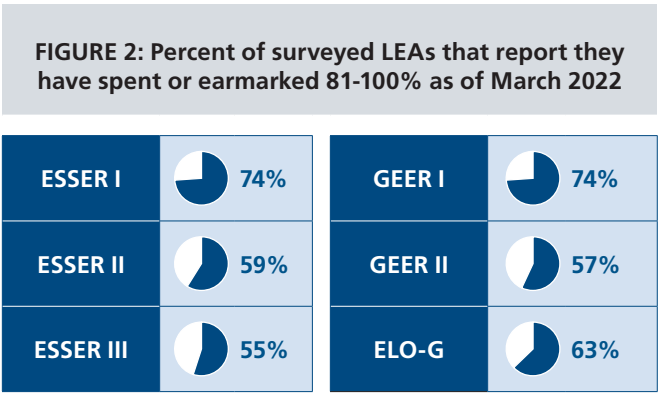
The COVID relief funding enabled the LEA to be in-person, full-time during the 2020–21 school year with exceptional supervision and custodial staff. COVID relief funding has assisted in implementing an after-school tutoring option for students targeted with learning loss.

BUILDING ON CSBA'S FEDERAL FISCAL REPORT

A critical dimension of spending that is not included in the federal funding data is what LEAs already have plans to spend or how much of the remaining funds they have earmarked for future use. To shed light on this piece of the puzzle, CSBA asked respondents what portion of their allocations had been spent or reserved for future use. [Figure 2](#) shows the percent of respondents that spent or had plans to spend 81-100 percent of funding in each package. It is worth noting, however, that this survey was conducted in March 2022, meaning that those percentages have most likely increased as time has passed, particularly since districts finalized their 2022–23 budgets in June. Even these early numbers, however, should provide reassurance that districts and COEs have a sense of their spending plans for the remainder of the programs.

The fact that the relief funding packages extend over multiple years has provided an element of flexibility that participants saw as important to the success of implementing programs and services. One superintendent from an urban elementary district observed, "Because the money can be stretched over time, we are planning for future use spending. We have a plan to spend all of the funding—just not all in one year."

This report's findings expand on CSBA's federal funding report by more closely examining LEAs' experiences with relief aid. The following sections discuss the priorities, challenges, and recommendations of school districts and county offices of education regarding COVID relief funding. The lessons learned from these findings can help guide emergency funding packages for future crises.



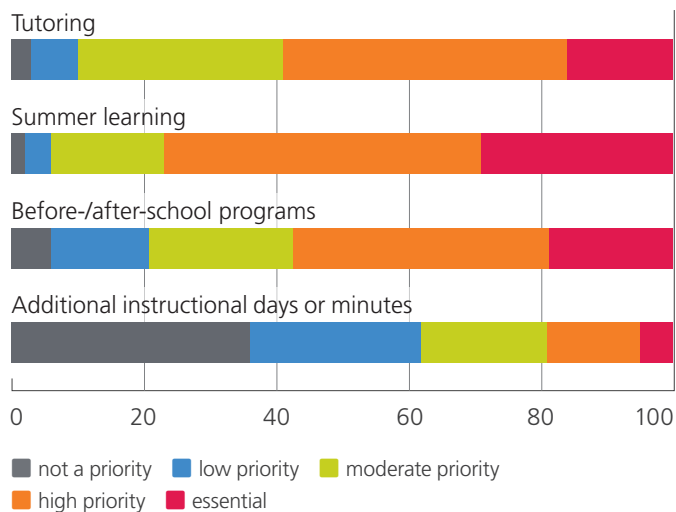
COVID RELIEF AID PRIORITIES

Superintendents and district financial staff were asked to rate the level of priority for a range of expenditures related to pandemic relief funding. The five-point scale was: not a priority, low priority, moderate priority, high priority, and essential. While these priorities do not indicate whether LEAs spent more money in particular categories, they provide insights into what local leaders saw as important uses for relief aid in meeting student needs.

Expanded learning

Even before most schools reopened for on-campus instruction, the state and federal governments provided districts with funding to address learning recovery through a wide range of programs. These programs include summer learning, after-school programs, targeted high-dosage tutoring, and adding more instructional days or minutes to help students recover some of the learning opportunities they struggled through in distance learning.

FIGURE 3: Expanded learning responses



In the survey, respondents reported summer learning programs as the highest priority, with 77 percent rating it as either high priority or essential. Reinforcing that, when asked to compare their plans for using COVID relief funding to support summer learning programs in 2022 versus summer 2021, 86 percent of respondents marked that they planned to expand or sustain their summer learning programs. Following summer learning programs, respondents prioritized tutoring and before- and after-school programs.

In an open-ended question, participants were asked what programs they hoped to continue once COVID relief funding expired. Emphasizing the importance of these



programs to LEAs, 72 percent of respondents specifically mentioned hoping to continue an expanded learning program or service, which included summer learning programs, after-school programs, reading and math interventions, extended school days, tutoring, and other supports.

When asked what programs they expected would be unsustainable for their LEA when funding runs out, 65 percent mentioned a program or service associated with expanded learning and learning recovery. One superintendent from a small, rural district wrote:

...we would like to continue supporting students with an additional counselor, social worker, aides to support small group reading instruction, learning center aides, intervention aides, SEL program in junior high, and a differentiated junior high reading class. Without the funding, these programs/supports are projected to be cut in 2023–24.

Mental health

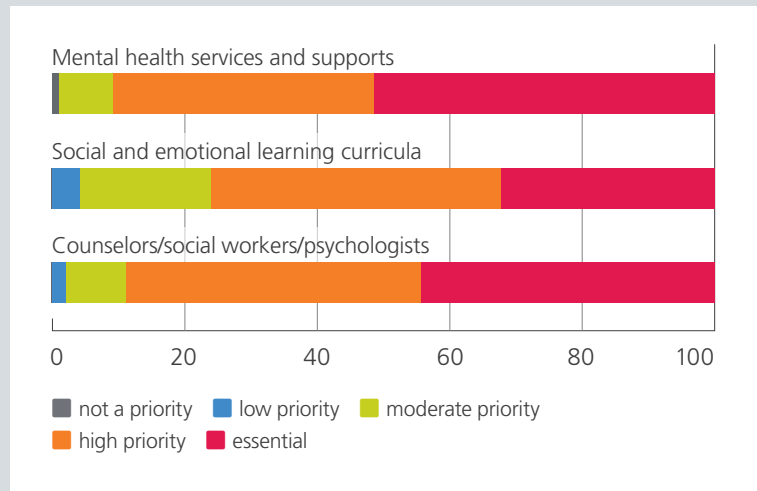
When asked to rate how focused districts were on using relief funding to prioritize mental health services and supports, more than half of respondents, 51 percent, rated it as an essential priority, with an additional 39 percent rating it as a high priority. Social-emotional learning and curricula was also a priority for districts, with 34 percent rating it as essential and 42 percent rating it as a high priority. Furthermore, when rating additional staffing needs, 88 percent rated counselors, social workers, and psychologists as an essential or high priority.

LEAs strategically used relief funding to set up or expand mental health services and support for students, families, and staff. They increased the number of mental health professionals such as behavioral health specialists, school nurses, counselors, and school psychologists available to students; adopted social and emotional curricula to support a positive school environment and create a sense of belonging; created calming corners or rooms; and offered counseling services, both in person and online. In addition, families received support via the establishment of wellness centers, family resource centers, parent mental health workshops, and referrals to services.

In one suburban district, the superintendent described their extensive efforts to use relief funding to meet student needs:

In addition to our current 13 mental health (MH) clinicians, we added two more; increased our contract with the city for MH interns, added five behavior assistants, three behavior intervention specialists, added a dean to a large elementary school, two additional counselors for high school, created a Multi-Tiered Support System coordinator, created a new position to work with families/students who are missing school and not engaging (“re-engagement specialists”), and hired six. We also established a contract with a company that connects families with MH supports and assists them in how to access medical insurance to pay. We purchased social-emotional curriculum and training for teachers and staff. We’ve budgeted/spent close to \$4 million on these supports, of the \$30 million in COVID funds.

FIGURE 4: Mental health



Spending on mental health services and supports also included professional development for staff in areas such as social-emotional learning, trauma-informed teaching practices, mental health first aid, and the purchase of support software and materials like calming boxes and self-regulation kits for students to use in the classroom. One project director from a large, urban county office of education described their LEA's approach:

We have used relief funding to grow and expand direct and indirect mental health services at our schools. Relief funding allowed us to hire on three full-time school-based social workers and two full-time program specialists. With the addition of this new staff, we are now able to provide direct mental health support on school campus on a full-time basis. Additionally, our program specialists have assisted us in helping to provide additional trauma-informed professional development and MTSS schoolwide system support.

Several respondents cited meeting their students' mental health needs as an important factor for addressing learning recovery. In one small, rural district, the assistant superintendent of finance described this connection:

[Our district] created a wellness center to provide integrated student supports to address barriers to learning. The wellness center addresses mental health and social-emotional needs by offering short-term counseling, group therapy, and other services. The wellness center staff connects students with resources in the community specifically targeting low-income students, English learners, homeless and foster youth, and other underserved student population groups.

LEAs also experienced significant challenges in implementing mental health services and support for students, families, and staff, which are discussed later in this report.

Professional development

Professional development took on new importance during the pandemic as school staff and administrators were asked to quickly acquire or strengthen a seemingly endless number of skills to address student needs. Among the skills that LEAs prioritized were those to help address the mental health of students and staff. Eighty-six percent rated mental health professional development as a high or essential priority. Mental health remained a central focus of survey respondents and was mentioned frequently in the open-ended responses.

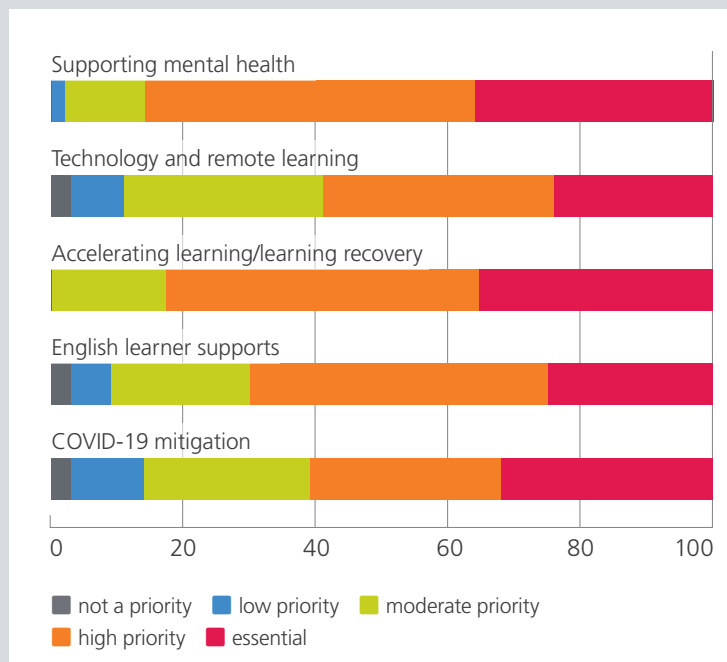
The next highest priority for professional development opportunities were those that addressed accelerated learning or learning recovery, with 82 percent rating this area as a high or essential priority. The learning recovery of students remains a central concern for LEAs as they work through the continued impacts of the pandemic. Most of the federal and state aid made available to LEAs focused on this critical component. Notably, CSBA's analysis of federal funding shows that billions of dollars are being spent on learning recovery that crosses different spending categories.



Learning recovery has been a top concern for LEAs when considering the use of state and federal relief funding. While there is a standalone category in the ESSER emergency relief reporting labeled “addressing learning loss,” expenditures related to learning recovery can also be represented in many other categories that are reported in the ESSER and GEER funds, including (but not limited to):

- ▶ Activities for vulnerable youth
- ▶ Summer/after school
- ▶ Purchasing education technology
- ▶ Resources for schools
- ▶ Learning support
- ▶ Extended days and school years
- ▶ Tutoring

FIGURE 5: Professional development

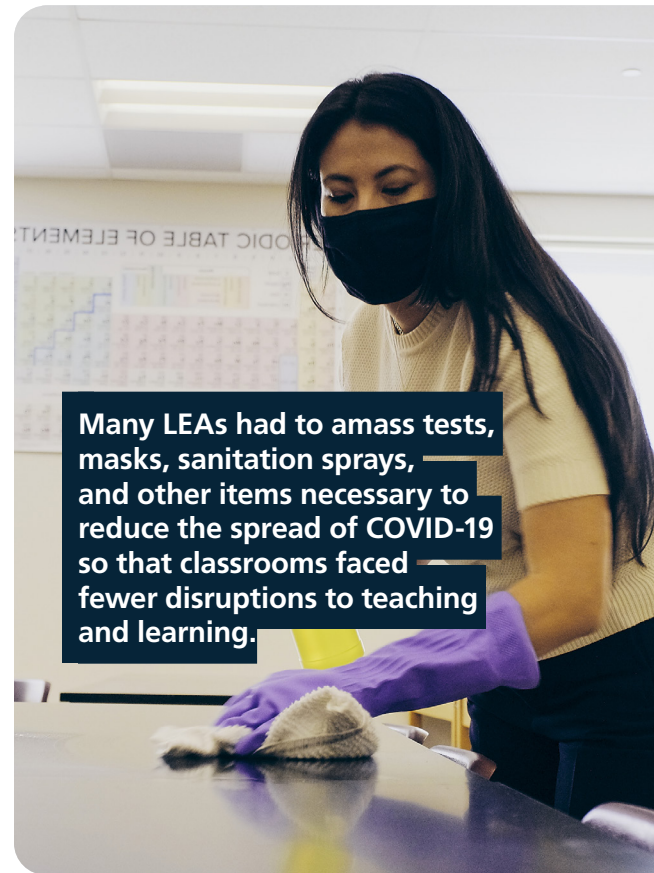


Infrastructure and capital outlay

The pandemic created a public health and social emergency where LEAs needed to address a range of substantial material needs. School shutdowns necessitated massive investments in educational technology to facilitate distance learning. In line with that, educational technology for home and school use were the top priorities for respondents in our survey. Seventy-nine percent of respondents cited expenses related to technology for use *at home* as a high or essential priority, which is unsurprising given the shift to distance learning and long-standing inequities in technology and internet access. Seventy-eight percent put *school technology* as high or essential priorities. This technology was not only necessary for instructional continuity, but it was critical to keep families connected with their districts to get updates on school reopening and to connect them to vital programs such as food distribution.

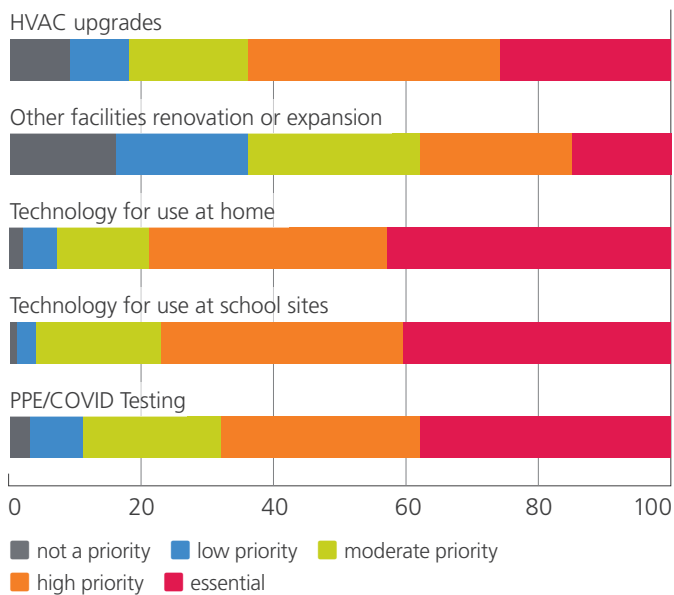
When students returned to in-person instruction, LEAs focused on virus-mitigation efforts to protect the health of students, staff, and their families. Many LEAs had to amass tests, masks, sanitation sprays, and other items necessary to reduce the spread of COVID-19 so that classrooms faced fewer disruptions to teaching and learning. Of the categories above, personal protective equipment (PPE) and COVID tests were rated as the third-highest priority for those who took the survey, with 68 percent placing them as a high or essential priority.

Beyond the PPE and testing aspects of health and safety, many LEAs also addressed construction or capital expenses such as facilities expansion and HVAC upgrades. In March, respondents rated these as slightly lower than other priorities included in the survey.



Many LEAs had to amass tests, masks, sanitation sprays, and other items necessary to reduce the spread of COVID-19 so that classrooms faced fewer disruptions to teaching and learning.

FIGURE 6: Infrastructure and capital outlay



Additional staffing

One of the most challenging components of enacting or expanding programs with federal and state emergency aid has been staffing. To fully implement spending priorities, LEAs need additional, qualified staff. Respondents reported that hiring counselors, social workers, and psychologists were their top priority in supporting additional staffing with the relief funding. This prioritization aligns with the emphasis LEAs have placed on expanding and strengthening mental health support for students and staff.



The second-highest priority category of staffing was for paraprofessionals. Paraprofessionals and other classified staff have played a vital role in helping to address the wide range of needs that school districts have had throughout the pandemic. Emphasizing that importance, AB 86, California's most significant pandemic aid package, required LEAs to spend at least 10 percent of their aid on paraprofessionals.

While staffing shortages have been a significant barrier for school leaders trying to spend relief aid on their top priorities, the bulk of learning recovery strategies require people to implement them, whether they be tutors, before- or after-school staff, or other academic support personnel. The need for—and lack of—employees appear in many areas of this survey. Specific areas of staffing shortages are addressed later in this report.

Additional categories

The survey also included a selection of additional categories promoted by different pandemic-related funding packages (see Figure 8). Student assessments, instructional materials (excluding technology), and community learning hubs all rated as a moderate priority. These strategies represent additional ways for LEAs to identify and address student needs and support learning recovery. Learning hubs likely reflect the early priorities of the pandemic (primarily when some LEAs were providing most instruction remotely) and may not be a priority for LEAs now.

FIGURE 7: Additional staffing

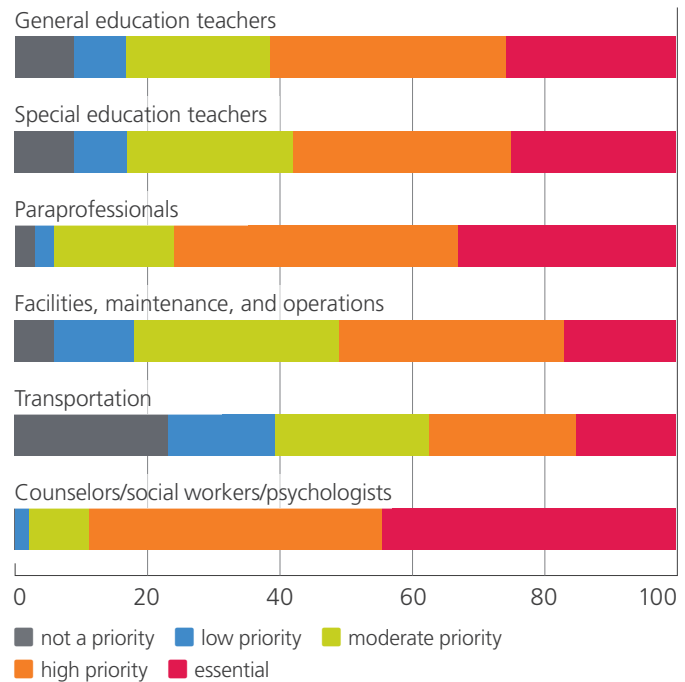
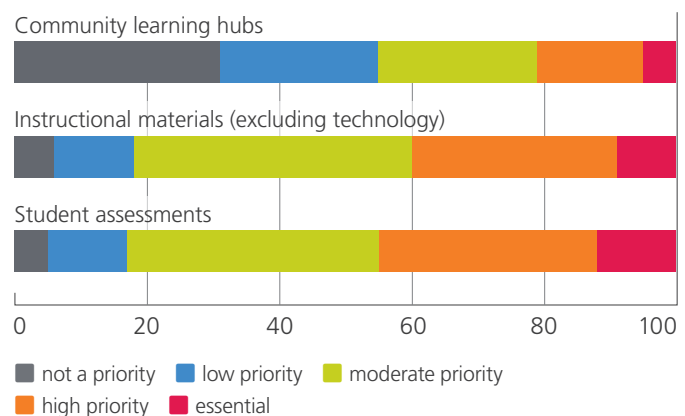


FIGURE 8: Additional categories



Community input on spending relief funding

Ongoing communication in times of crisis is critical. To receive the Expanded Learning Opportunities Grant (ELO-G), LEAs were required to describe how parents, guardians, teachers, and school staff were included in the development of their plan. The California Department of Education also annually assesses whether LEAs are using community input when they are using ESSER and GEER funds.

When asked how LEA leaders and board members worked with their communities on decisions about COVID relief spending, respondents used numerous communication channels to solicit input. LEA leaders and board members collaborated with communities on decisions about COVID relief spending by gathering their feedback through prior Local Control and Accountability Plan (LCAP) input sessions, asking for input from bargaining units, and conducting family and community engagement sessions. Additional strategies included districts using survey data and social media to gather input. Other communication channels cited included public comment at school board meetings, school site council and parent group meetings, superintendent forums, and direct feedback through student surveys, district emails, flyers, and district communication platforms and newsletters.

CHALLENGES TO SPENDING COVID RELIEF FUNDING

Federal and state emergency relief funding has been essential for LEAs to maintain and adapt their services over the past few years. At the same time, those resources did come with substantial challenges. Many of the difficulties LEAs faced in spending the available funding were shaped by external conditions created or worsened by the pandemic and the economy. However, some issues that survey respondents identified have to do with the complex nature of emergency funding policy, which may present implications for how policymakers design emergency relief in future crises.

LEAs faced significant challenges related to the sustainability of COVID relief funds. These include concerns about using one-time funds for ongoing expenses, an inability to find candidates for a range of certificated and classified positions, the potential for burnout when asking teachers to take on new programmatic responsibilities, and a slew of new reporting requirements associated with different strands of relief aid. These challenges varied and evolved as the pandemic continued. Districts were unable to find the personnel to implement or expand programs for students, even after investing time and resources advertising, recruiting, and incentivizing open positions. One-time funding also creates a disincentive for open positions because permanent long-term positions are more desirable than short-term positions for potential candidates. Other barriers to spending included supply chain shortages, spending restrictions imposed by the packages, and fast-approaching deadlines.

FIGURE 9: Community input

In what ways have your LEA leaders and board members worked with your communities on decisions about COVID relief spending?

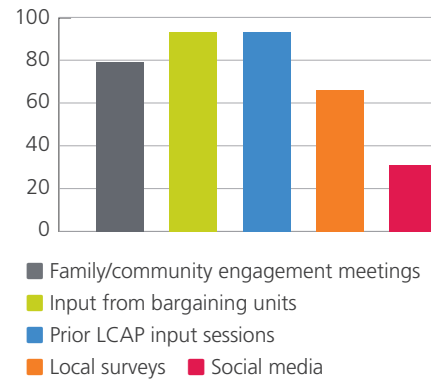
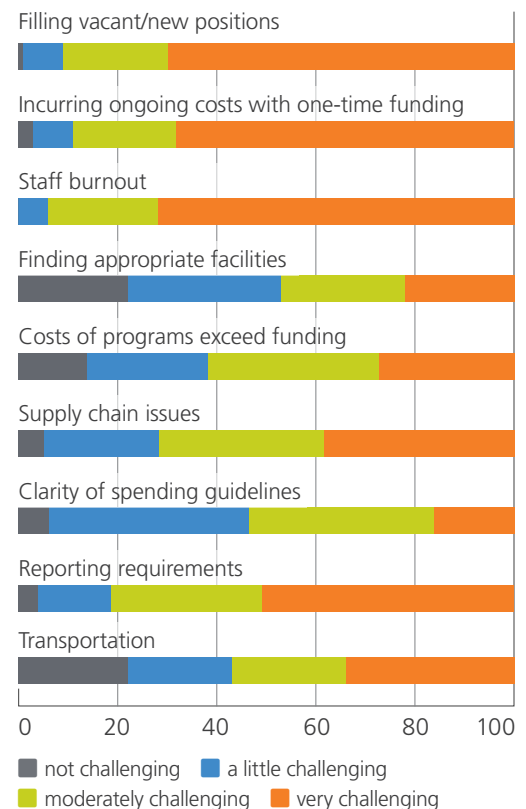


FIGURE 10: Challenges

How challenging are the following issues for your LEA as it uses COVID relief funding?



Staffing

The most significant challenges identified by the superintendents and chief business officers in the survey centered around staffing. Implementing programs with relief aid often hinges on the ability to staff those programs with new or existing highly qualified staff. Being unable to fill open positions or unable to staff positions with existing personnel because of burnout proved to be a large obstacle for LEAs. Ninety-four percent of respondents rated staff burnout as moderately or very challenging. At the same time, 91 percent also rated filling vacant and new positions as moderately or very challenging. These issues were particularly difficult for respondents from smaller and more rural districts.

In addition to survey responses, there have been other accounts of inventive solutions LEAs have used to address staffing shortages while navigating one-time funding. Some of those have included:

- ▶ **Allowing staff to perform more than one duty to put together a full-time position.** For instance, one district allowed bus drivers to also help in food preparation to fill out a full 8-hour position.
- ▶ **Creating memorandums of understanding with labor partners to allow for fixed-term, full-time positions with one-time funding.**
- ▶ **Using one-time funding to encourage part-time staff to get additional training for areas of need within the district.**

Staffing shortages

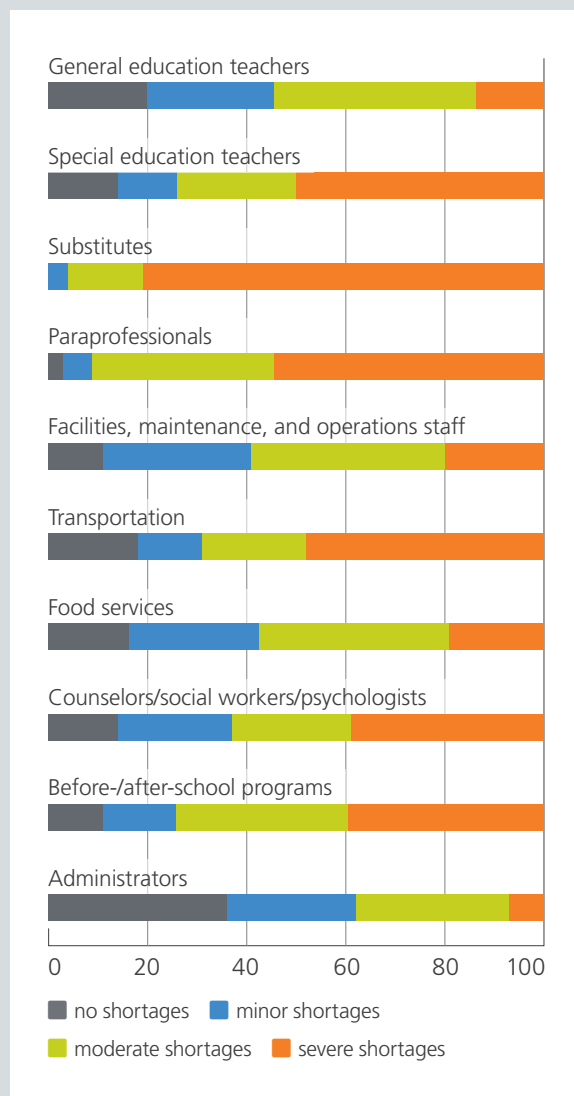
Staffing shortages have been a major issue for LEAs, particularly those seeking qualified applicants for positions that may not continue once the one-time funding expires. Staff are essential to the implementation of many programs as LEAs continue to respond to the pandemic's impact. As one superintendent from a small, rural district wrote:

As we transition to the next phase and look to address the issues that have come up due to COVID, people are at the essence of support and connection, and ongoing funding sources are needed to secure staffing to have the impact we desire in the long term.

According to survey respondents, LEAs are experiencing moderate and severe shortages of substitute teachers, paraprofessionals, special education teachers, staff for before- and after-school programs, and staff for transportation needs. These shortages greatly impact the ability for LEAs to implement, or plan to implement, programs and services they identify as essential with COVID relief aid. Figure 11 shows responses for shortages in other positions.

FIGURE 11: Staff shortages

Rate the severity of staffing shortages your LEA is experiencing with:



Infrastructure

Global supply chain constraints created additional challenges to spending and resource allocation over the past year. Overall, supply chain issues were rated moderately or very challenging by 72 percent of respondents. Those supply chain issues had different levels of severity depending on the type of expenditure. When asked about supply chain constraints, 49 percent of respondents rated technology and networking equipment shortages and delays as having a substantial or extreme impact, followed closely by construction and maintenance materials with 48 percent, and food supply issues at 46 percent.

Some programs that LEAs wanted to implement, such as before- and/or after-school programs, required considerations around having appropriate facilities and transportation for students. When asked to rate the challenges in finding appropriate facilities, 47 percent of respondents rated it very or moderately challenging. Likewise, transportation also proved challenging, with 57 percent of respondents rating it moderately or very challenging.

Funding structure and reporting requirements

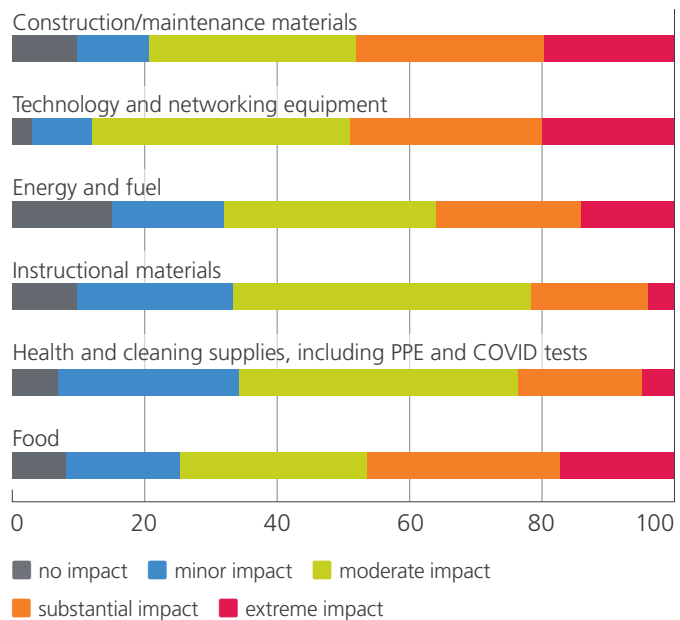
The funding structure of both the state and federal COVID relief funds provided additional challenges for LEAs, which noted issues regarding reporting, clarity of legislative spending guidelines, incurring ongoing costs, and excess costs.

For many survey participants, it was not that individual program requirements were overly burdensome, rather it was the amount and variety of all the reporting requirements together that created challenges. Each funding package has its own planning and reporting requirements, as well as categories of allowable uses, with their own spending deadlines (and in the case of federal aid, dates to encumber their monies).

Respondents wrote about the complexities of navigating all these new funds alongside other existing categorical programs, particularly amid the many other issues facing schools during the pandemic. Noted one participant, “As we all know, in addition to all our regular duties, it has been a historic task to properly understand, plan, implement, and track the various funding sources.”

FIGURE 12: Supply chain constraints

Rate how strongly the following supply chain constraints have impacted your LEA's ability to use COVID relief funding:

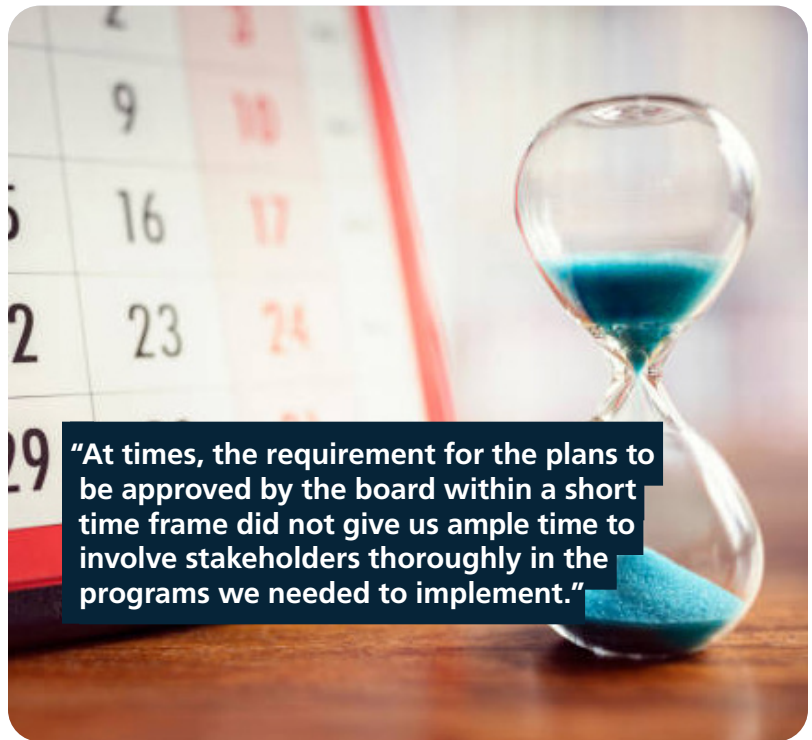


Another superintendent of a suburban school district wrote about the interactive impact of multiple new funding streams:

For our district, we have 13 different funding sources, all with different guidance and different required expenditure dates. Additionally, guidance and auditing resources continually change as well. We are working our hardest to expend all of the money, but the lack of flexibility, along with other compounding issues, does not help.

More than 50 percent of respondents rated the funds' reporting requirements and clarity of spending guidelines as very challenging. More than two-thirds of respondents rated concerns about incurring ongoing costs with one-time funding as very challenging, while 28 percent of respondents noted that the costs of programs exceeding funding was very challenging. These frustrations were reiterated when asked an open-ended question about what thoughts respondents had about COVID relief funding. Of the 119 responses, there were frequent sentiments shared about needing flexibility in the use of funding to address local needs, the need for ongoing funding, extending deadlines, and confusion around reporting requirements that caused additional stress. Those issues were particularly cumbersome for smaller or rural districts—an issue that is particularly relevant in California, where 585 districts (57 percent of all districts) have 2,500 students or less. Of those, 416 districts have 1,000 students or less. One leader from an elementary district wrote that the multitude of categorical programs are:

...extremely impactful and challenging as our district has a small business and administrative team. We understand the need for accountability and monitoring, however, the impact of the various reports, timelines of the expenditures, is extremely challenging, as it has created a categorical monitoring structure that is very unclear.



"At times, the requirement for the plans to be approved by the board within a short time frame did not give us ample time to involve stakeholders thoroughly in the programs we needed to implement."

The one-time nature of the funding also made community engagement an even more important part of the spending process for respondent LEAs. Though the amount of funding was historic, it is also not ongoing and comes with restrictions. For those reasons, it has been important to communicate with community members so that they could better understand the needs of the district, while making sure they understood the limits on the funding that was being touted.

Another challenge related to the funding included the short turnaround time for community engagement and plan submission. As noted earlier, some relief funds required documentation related to community engagement and spending plans. These early deadlines presented challenges to administrators who were simultaneously managing a multitude of high-stakes decisions.

One respondent observed: "At times, the requirement for the plans to be approved by the board within a short time frame did not give us ample time to involve stakeholders thoroughly in the programs we needed to implement." In future circumstances where school systems are granted relief aid, providing additional time to engage with stakeholders and develop plans would better support the strategic use of resources.

Finally, since federal funding was distributed using an LEA's Title I proportion, some LEAs did not receive federal relief aid. Some respondents noted how, while they still had to address significant needs of students and staff, their LEA had to do so without the additional funding. Many important health and technological supports, for example, are cost prohibitive in the absence of relief aid (e.g., HVAC upgrades, educational hardware and connectivity).

BARRIERS TO PROVIDING ADDITIONAL MENTAL HEALTH SUPPORTS FOR STUDENTS AND STAFF

Impediments LEAs encountered in providing mental health supports for students and staff included staff shortages and staff burnout. During the pandemic, there has been an overwhelming increase in the demand for mental health services for students, families, and staff. Small, rural districts faced the added challenge of a shortage of mental health care providers in their area, either because of their remote location and potential mental health personnel unwilling to travel long distances or because of the limited staff in the area already overbooked with the large demand at the county level, resulting in the inability to provide the much-needed services to students, families, and staff. One chief business officer from an urban school district wrote:

Staffing four school-based mental health positions has been a significant challenge for us. We began the school year without mental health clinicians at both the elementary and middle school levels. While we were able to bring on highly qualified clinicians, they are working through a backlog of referrals and assessments. Our staff have access to a mental health concierge service funded through a grant, however, many staff report that they are feeling tired and burned out due to increased student need and may not have the capacity and bandwidth to take care of their own needs in a timely manner. We have addressed mental health concerns during one of our full-day professional development sessions, with a focus specifically on staff mental health and self-preservation.

In response to these challenges, some districts looked beyond the schoolhouse doors in providing essential services. In some cases, this included support from their local county offices of education. As one superintendent from a small, rural school district noted:

We have used our funding to sustain a three-year agreement with our county office. They paid for two years, and we had to come up with the funding for the third year. COVID money helped us pay for this essential support. We will continue funding the position as long as we can with COVID relief money because our data shows the service we are providing to our students and staff is working. Our data is also showing that more students, as well as our staff, are needing mental health services than they were before the pandemic.

Respondents stated that other mental health service impediments included a lack of appropriate facilities needed due to the sensitive and/or confidential nature when caring for students' mental health. Furthermore, several respondents shared that some families did not trust using the services and resources available and refused to use them all together. Barriers to access also included inadequate transportation and families' work schedule conflicts, which hindered their abilities to access services.



Using relief aid for mental health supports has been critical for both students and staff. During this research, LEAs described different strategies they have used to address these needs, which included:

- ▶ Hiring additional, fixed-term mental health clinicians, counselors, behavior interventionists, and other specialists.
- ▶ Using interns to assist mental health care staff to expand services.
- ▶ Offering counseling staff additional pay to be available for students and staff during off hours.
- ▶ Partnering with county offices of education and community organizations to expand support programs in districts.
- ▶ Communicating with families on the value and extent of district services available.
- ▶ Creating wellness centers for students and families to access care.
- ▶ Using telehealth for mental health care services to expand services and reach.
- ▶ Providing social and emotional learning curricula to all grades to support a positive school environment.

SUSTAINABILITY

Since state and federal relief aid is one-time funding, school districts and county offices of education have had to consider the sustainability of new programs as spending deadlines approach. New programs or services LEAs hope to continue after COVID relief funding expires include mental health and behavioral supports, learning recovery strategies and supports like summer programming, after-school programs, extended days, and math and reading interventions.

During our initial focus groups, some participants noted that there are a few high-priority programs and services that they will be able to fund with their LCFF allocations or other ongoing sources once the relief programs expire. While some districts may feel this is feasible for specific supports, the expiration of relief aid is expected to occur as districts face general fund budget challenges due to declining enrollment. Even though statewide enrollment has fallen since 2004–05, declines have been more pronounced in recent years. Statewide enrollment fell by nearly 3 percent, or 160,000 students, in the 2020–21 school year¹⁰. That trend continued with the 2021–22 school year where enrollment fell another 2 percent, or 110,000 students¹¹. Without additional state assistance, the expiration of these funds concurring with sharp declines in enrollment has the potential to create a fiscal spiral where LEAs will be forced to make deep spending cuts into educational programming that has been essential for students and staff.

When asked what new programs or services LEAs will likely be unable to sustain after COVID relief funding expires, answers paralleled what respondents stated they hoped to keep after funding expired. Those programs included small group instruction and smaller class sizes, expanded summer school and after-school programs, additional support and tutoring staff, and mental health services and staff. A superintendent from a suburban elementary school district said:

The COVID relief funding allowed us to hire a counselor for every school site, along with additional psychologists and nurses. Since the COVID funding has an ending date, these new hires are on temporary contracts. When the funding is spent, the contracts will not be renewed. This will greatly impact the work we have done around SEL [social-emotional learning] and supporting our students, who have been greatly impacted by the pandemic.



Several districts reported that they anticipate having to cut all new or expanded programs and services once funding expires. In one rural LEA, the superintendent identified:

- 1) We have additional reading intervention teachers for grades 1-5. We will need to reduce this staff once our COVID money has been exhausted.*
- 2) We have hired Marriage and Family Therapists to support students and families during this challenging time. We will not be able to continue this support once our COVID money is exhausted.*
- 3) We have contracted with our local clinic for a social worker to work with our families. This will not be supported after COVID money is exhausted.*

Another superintendent from a rural district wrote:

We will need to decrease our paraprofessional hours and positions, decrease our medical staff positions, decrease our teaching positions, and scale back independent study and credit recovery programs.

Notably, 65 percent mentioned a program or service associated with expanded learning and learning recovery. These responses provide insights into the respondents' sense of urgency around the provision of ongoing funds. The pandemic's impact will be felt for far longer than the relief aid is slated to be available. Looking towards the end of those programs, particularly in the face of declining enrollment, many district leaders noted the need for long-term investments in the educational supports for students.

COMING TO CONSENSUS WITH BARGAINING UNITS ON THE USE OF COVID RELIEF FUNDING



Continuing together

Strong relationships between governance teams and school staff aided many LEAs as they navigated the historically difficult circumstances presented by the pandemic. When asked about labor relations, many of the respondents* to this question stated they had strong pre-existing relationships, shared a sense of unity that they were all in this crisis together, or understood that COVID relief funding is one-time funding, constrained to specific programs and services. Thus, they were able to collaborate with that understanding in mind.

When asked specifically about what challenges LEAs faced when coming to consensus with bargaining units, a quarter of participants also intentionally used their response to highlight the strength and positive nature of their relationships with their labor partners. As one superintendent from a rural district noted:

We were the lucky ones. We have established a strong and transparent relationship with both certificated and classified bargaining units. We operate under these two conditions as our core values: (1) Best working conditions and (2) best compensation possible keeping a strong positive budget. With those as guiding principles, we are able to navigate through budgeting challenges.

These comments suggest that many LEAs drew upon their prior relationships as an asset in addressing the challenges of the pandemic.

* Five LEAs stated they do not have union partners.

Navigating consensus during turbulent times

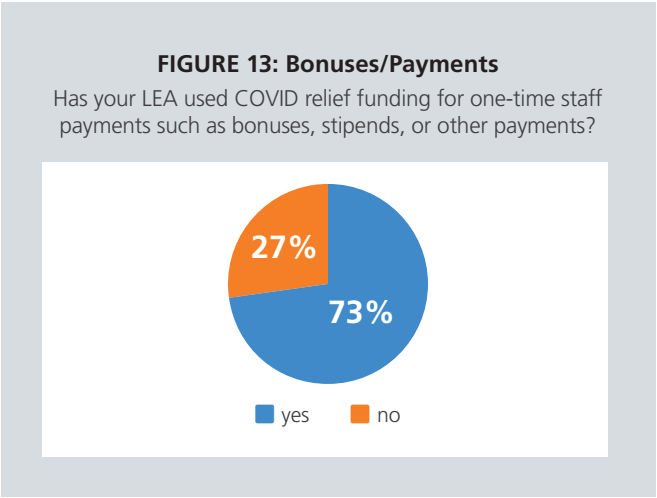
Seventy-one respondents answered that they faced challenges in coming to consensus with bargaining units on the use of COVID relief funding. Having to balance student, district, and staff needs with the sudden influx of funding proved challenging and required constant and clear communication, weighing needs against shifting priorities, and required more patience of an already exhausted workforce navigating an unprecedented and extremely stressful environment.

Ongoing inflation, the increasingly high cost of living, the loss of classified and credentialed staff, and many reported vacancies created an expectation for salary increases and bonuses. Additionally, respondents stated that when discussing salary increases, clear and consistent communication with partners on the one-time nature of funding was critical. A superintendent from an urban elementary district discussed this challenge:

We serve a very challenging area with a very high cost of living, and where teachers and other support staff have a real hard time surviving. Thus, our negotiations are always difficult since the bulk of the monies come in one-time funds. These do not allow us to offer competitive wages and benefits to keep up with the always-increasing cost of living in the Bay Area.

One-time staff payments

Seventy-three percent of respondents reported using relief aid to provide one-time staff payments such as bonuses and stipends. Some participants stated feeling conflicted about giving out bonuses using one-time funding, sharing that they were reluctant to do so, that giving bonuses created an adversarial relationship with labor partners, and feeling pressured to do so because neighboring districts had given out bonuses.



ASSEMBLY BILL 86'S PARAPROFESSIONAL REQUIREMENT

AB 86 requires that 10 percent of an LEA's ELO-G apportionment be used to hire paraprofessional staff to provide supplemental instruction and support¹². When asked whether LEAs expected to meet that requirement, 84 percent of respondents marked that they would meet that requirement, 3 percent stated that they would not meet the requirement, and 13 percent marked that they were uncertain. In some comments directly related to AB 86's paraprofessional requirement, respondents noted that the availability of paraprofessionals was the main reason for any uncertainty.

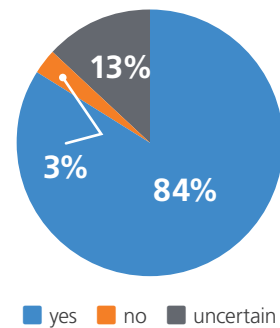
This requirement was unusual for COVID-19 relief funds, which generally provided broad flexibility for LEAs. As one respondent noted, "The carve-out in AB 86 for paraeducators was far too specific...This specificity in funding creates extra and unneeded work in an already impacted time." One superintendent described their frustration, saying, "This was a problem for us as it made it about extending people's hours rather than meeting targeted needs."

LEAs used targeted strategies in line with local needs to meet the AB 86 paraprofessional spending requirement. The COVID relief funding also mitigated the loss of existing paraprofessional staff by capitalizing on their roles to support new and expanded programs. The hiring of more paraprofessionals helped fill roles for learning recovery supports like math and reading labs, expanded tutoring programs, and assisting with summer and after-school programs. When districts were unable to hire more paraprofessional staff, existing staff received extended workday assignments to move from part time to full time to support expanded programs and services along with in-class instruction. Paraprofessional staff also received professional development training in social and emotional learning to help address the increasing mental health needs among students and create a supportive school environment.

Thirty respondents answered the question about what challenges they experienced when meeting the paraprofessional spending requirement. Challenges LEAs experienced in meeting this requirement mirrored challenges in other spending categories: limited availability of staff for open positions, staff burnout and not being able to take on more work than already assigned, and a high turnover rate among staff. Low wages (in comparison to other local employers) and lack of benefits also deterred the hiring of more paraprofessionals to open positions when potential candidates saw higher wages and benefits offered from private sector employers. Remote locations and high competition from neighboring districts for the same pool of candidates also proved challenging.

FIGURE 14: AB 86 Requirement

AB 86 requires that 10% of an LEA's ELO grant apportionment be used for paraprofessional staffing. Does your LEA anticipate being able to meet that requirement?



Conclusion

The respondents from school districts and county offices of education frequently reiterated their gratitude for the relief funding, noting how much it aided their communities in these unprecedented and turbulent times. The state and federal aid packages supplied much-needed support for resources to expand existing personnel and establish or build upon existing programs and services for students, families, and staff.

Furthermore, the flexibility offered within these funds was seen as providing a crucial safety net to best meet the needs of their communities. Most districts were able to implement new programs like mental health services for all students and families and shared that these services were transformative for their communities, while expressing concerns for their sustainability.

In addition to their appreciation for this historic funding, they also shared the diverse challenges they faced given the continuously evolving conditions during the pandemic. The overall sentiment conveyed by respondents was clear: the pandemic tested our education system like no other disruption seen to date. Leaders navigated the ambiguous and unpredictable environment to the best of their abilities, utilizing their funding in collaborative, innovative, and thoughtful ways they believed would best serve students and communities. Our education system is still recovering from extensive wounds from the pandemic that will require ongoing support, as will the state's students, staff, and communities. LEAs need time and ongoing financial and technical support to do so.

Future aid provided in times of significant disruptions to instruction and services must take into account the implications of restrictions or limitations on the use of funding when each district has its own unique set of challenges and resources. Broad funding categories with longer time periods for spending allow for flexibility to navigate unforeseen barriers like rising inflation, supply chain shortages, a lack of a readily available workforce, or any other factors that may impact LEAs' ability to spend funding.

For small districts, the reporting requirements and time constraints proved particularly challenging. Small districts, especially in rural areas, operate with limited staffing and community resources, so competing for supplies and additional qualified candidates are already significant challenges. While respondents recognize the importance of accountability, future considerations for aiding small school districts in times of disaster should take measures to balance programmatic goals and accountability mechanisms in light of the unique challenges these districts face. Strategies to reduce the reporting burden include the consolidation of funding streams to reduce the number of required reports and using existing reporting structures to address questions of accountability.

Expanding base school funding will allow all schools to continue to provide the resources and support students and families need as the pandemic continues. Increasing base school funding not only helps our chronically underfunded education system recover from the current crisis but also allows it to anticipate and address disruptions to instruction in the future. As a superintendent from a rural, elementary school district noted:

It has been beneficial to access the funds to support improvement in classroom technology and safety measures. The academic achievement will be impacted for many years to come. The time limitations of these funds is difficult. Effective practices would be to support continued use of staff, and this would mean the dollars should be extended beyond an 18- or 24-month time frame. It is not a problem to be held accountable to report how we will effectively use the dollars to support paying for certificated teachers and paraprofessionals that can make an impact.

District and county board of education members will want to use all available communication channels to inform their communities about ongoing changes during the pandemic and be transparent about the use of funds for programs and services. It will also be important to reiterate funding timelines and the potential cessation of services and programs after the exhaustion of COVID relief funding. While each district has its own challenges and priorities, local education leaders must continue to examine the data around the impact of their investments and revise their spending when warranted. This data can also help highlight the accomplishments and successes achieved through this additional relief funding and engage all community stakeholders to advocate for continued support during these challenging times.

Endnotes

- 1 The California School Boards Association. (2022). Unprecedented Times, Unprecedented Responses: An analysis of COVID-19 federal relief fund spending in California public schools. <https://bit.ly/3AavnA9>.
- 2 Coronavirus Aid, Relief, and Economic Security Act. 15 U.S.C. 9001 (2020). <https://bit.ly/3dOrCYl>.
- 3 Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020. 16 U.S.C. 123. <https://bit.ly/3AfjKqz>.
- 4 American Rescue Plan Act of 2021. 117 U.S.C 2. <https://bit.ly/3CltRwN>.
- 5 California Department of Education. (2022). Fingertip facts on education in California. <https://bit.ly/3QidBAA>.
- 6 See Endnote 5.
- 7 California Department of Education, DataQuest. 2020–21 enrollment by ethnicity, state report.
- 8 Ed-Data. (2022). Unduplicated pupil count of free/reduced-price meals, English learners and foster youth. <https://www.ed-data.org/index>.
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- 10 California Department of Education. (2021). California Department of Education releases 2020–21 statewide enrollment data. <https://bit.ly/3Pmlnby>.
- 11 Fortune, Julien, Prunty, Emmanuel. (2022). California K-12 enrollment declines continue to exceed expectations. Public Policy Institute of California. <https://bit.ly/3SUHngM>.
- 12 California Department of Education. (2022). Accounting for AB 86 Funding — IPI and ELO Grants. <https://bit.ly/3AiWNNP>.



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