**OVER THE PAST TWO YEARS**, the federal government has provided emergency funding to local educational agencies (LEAs) through the Elementary and Secondary School Emergency Relief Fund (ESSER) and the Governor’s Emergency Education Relief Fund (GEER). This funding has gone to more than 900 school districts and county offices of education in California to help them weather the ever-changing conditions during the COVID-19 pandemic. The challenges addressed by this funding include health and virus mitigation, mental health supports, learning recovery, distance learning and other vital categories for the education of students.

CSBA analyzed quarterly spending reports from school districts and county offices of education for all five ESSER and GEER packages. The quarterly reports contain the amount that the California Department of Education (CDE) allocated an LEA, how much the LEA spent in that quarter and previous quarters, and the percentage of spending in each spending category.

This report preview provides a selection of some of the findings from our analysis, which will be expanded in our forthcoming reports.

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1 Federal relief funds also went to independent charter schools in California; however, they are not included in this analysis.

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**SPENDING**

Statewide, school districts and county offices of education that received federal funding have spent 94% of their ESSER I allocations (65% of them have spent all of their allocations). Districts are spending their federal relief aid with staggered deadlines in mind — for instance, in the fall of 2020, 77% of school districts and county offices had spent 0-20% of their allocated amount, whereas, in the spring of 2022, 89% of school districts and county offices had spent 80-100% of their ESSER I allocations.

**Federal COVID-19 relief package amounts and deadlines**

<table>
<thead>
<tr>
<th></th>
<th>Total Amount to CA</th>
<th>Deadline to Reserve</th>
<th>Deadline to Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ESSER I</strong></td>
<td>$1.6 billion</td>
<td>9/30/22</td>
<td>1/30/23</td>
</tr>
<tr>
<td><strong>GEER I</strong></td>
<td>$355 million</td>
<td>9/30/22</td>
<td>1/30/23</td>
</tr>
<tr>
<td><strong>ESSER II</strong></td>
<td>$6.7 billion</td>
<td>9/30/23</td>
<td>1/30/24</td>
</tr>
<tr>
<td><strong>ESSER III</strong></td>
<td>$15.1 billion</td>
<td>9/30/24</td>
<td>1/30/25*</td>
</tr>
</tbody>
</table>

* LEAs may apply to the U.S. Department of Education for an 18-month extension to ESSER III funding. However, funds still need to be obligated by 9/30/24. Information on that extension can be found here: https://bit.ly/3Pt1LnK.

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**Progress on federal spending packages through March 31, 2022**

- Current statewide average
- LEAs that spent 40% or above
EXPENDITURES
As pandemic conditions evolved, districts prioritized different expenditures in line with their local needs. For instance, in the summer of 2021, funding recipients reported making repairs to reduce virus transmission, inspecting air quality, and implementing protocols in line with CDC guidance as some of the top areas of spending. However, over the past year spending related to addressing learning recovery and purchasing educational technology have become two of the highest areas of spending among ESSER II and III funding recipients. The federal spending packages were designed to provide broad spending categories to LEAs, giving them flexibility to respond to continually changing conditions.

EXTERNAL FACTORS
Survey data from CSBA's forthcoming research indicates that school districts and county offices have been hampered by a range of external factors, impacting their ability to invest fully in their stated priorities. The constraints repeatedly cited by survey participants include:

- concern over the sustainability of investments made with one-time COVID relief funds
- an inability to find staffing for a range of certificated and classified positions
- the potential for burnout when asking teachers and staff to take on new programmatic responsibilities
- supply chain issues

FLEXIBILITY
Flexibility on federal emergency aid spending rules and guidance remains critical so LEAs have the ability to change course to meet the ever-shifting needs of students, staff and the community.

These are just a few key findings from a much more extensive collection of research highlighting the strategies and challenges school districts and county offices of education experienced with COVID relief funding. Look for the full federal COVID relief spending report in July. Once expenditure reports for California's Expanded Learning Opportunities Grant Program becomes available, CSBA will analyze those for a comprehensive report release in late summer.