State of the State
California’s total revenues of $8.795 million in February were higher than forecasted. Two-thirds of the way through the fiscal year, total revenues are $14.34 billion above the 2021-22 budget forecast; per State Controller Betty T. Yee March 2021’s report.

Cash receipts for the month of February were $3.801 billion above the governor’s proposed budget released in January. The difference is related to lower refunds, which is caused by a later enactment date for the Golden State Stimulus, as well as a delayed opening of the tax filing season by the IRS.

*Personal income tax cash receipts for the first eight months of the fiscal year are $12.777 billion above forecast.*

*Sales and use tax cash receipts for the first eight months of the fiscal year were $760 million above forecast. Cash receipts for February were $592 million above the month’s forecast of $2.612 billion.*

*Corporation tax cash receipts for the first eight months of the fiscal year were $721 million above forecast. Cash receipts for February were $227 million above the month’s forecast of $165 million.*

Cash Flow and Cash Borrowing
The Governor’s January Budget Proposal included the elimination of nearly all of 2021-22 cash deferrals. While this is welcomed news the monitoring of cash remains key and planning for potential cash shortfalls is essential. See SCOE Biz Bulletin No. 21-17 for more information regarding Cash Borrowing for Next Fiscal Year. Read this bulletin in conjunction with the [FCMAT Alert: Effective Cash Management During Uncertain Times](https://www.scoe.org) (attached).

When thinking about your LEAs cash flow, keep the following areas in mind:

- Cafeteria contributions increase due to decreased food sales revenue
- Transportation revenue collection decreases
- Daycare tuition revenue decreases
- Looming cash deferrals
- Actual property tax revenues and potential decreases
- State Aid and EPA reductions for 2020-21, COLA reductions or deficits
- Expenditure pattern changes
**2021-22 Unemployment Insurance (UI)**
As a result of the COVID-19 pandemic Unemployment Insurance (UI) benefits have increased for many employers. School Employee Fund (SEF) participants reimburse the actual cost of benefits through a contribution rate calculated in part based on the amount distributed for UI claims. The rate calculation is intended to ensure that the SEF has sufficient funds to pay future UI claims by former employees of the participating members. Based on the increase in UI claims, during the pandemic, the SEF participant contribution rate for the 2021-22 fiscal year will increase to 1.23%.

**SCLS Annual Notice to Parents**
School and College Legal Services has issued Legal Update Memo No. 12-2021 regarding 2021-22 Annual Notice to Parents. You can find and print the memo from SCLS web page.

**Indirect Cost Rates**
The 2020-21 and 2021-22 indirect cost rates for district and charters are posted on the CDE Indirect Cost Rate (ICR) web page at [http://www.cde.ca.gov/fg/ac/ic/index.asp](http://www.cde.ca.gov/fg/ac/ic/index.asp). EC Section 38101(c) limits food service program indirect costs to amounts derived using the lesser of a district’s approved indirect cost rate or the statewide average indirect cost rate. Each district should compare to determine the lesser rate for use with this program. The 2021-22 statewide average indirect cost rate is 5.48%.

**SACS Account Codes for Medi-Cal Programs**
Per CDE there will be account code changes for both Medi-Cal Programs, the School-Based Medical Administrative Activities (SMAA) Program and the Local Educational Agency Billing Option Program (LEA BOP). Per PPL 17-002, from the Department of Health Care Services (DHCS) the Medi-Cal Programs are administered through contractors, not subrecipients. As a result, the account codes for both programs will change from Other Federal Revenue to Other Local Revenue.

Effective 2021-22 the following account codes required are:
- For SMAA: Resource Code will be 0000 – Unrestricted (no change)  
  Revenue Object Code will be 8699, All Other Local Revenue (was 8290)
- For LEA BOP: Resource Code will be 9xxx – Other Restricted Local (was 5640)  
  Revenue Object Code will be 8699, All Other Local Revenue (was 8290)

Note: If you have a remaining balance in Resource 5640 in 2020-21, the remaining balance must be transferred to Resource 9xxx.

**Educationally Related Mental Health Services (ERMHS)**
Effective 2020-21 ERMHS funds will be received in resource 6546. Please see SELPA November 19, 2020 update (found here) regarding the flexibly surrounding these funds, as well as a reminder on the usage of ending balances in resource 6512. The new resource 6546 was set up in the fall by your Fiscal Advisor. Friendly reminder: LEAs need to setup the revenue account of xx-6546-o-0000-0000-8590-000-0000 in anticipation of receiving the revenue this spring.
Reserve TRANSPARENCY disclosure at the Public Hearing (all Districts and general fund charters)

EC 42127 (a)(2)(B) requires a district’s public hearing for the Adopted Budget must provide all the following for public review and discussion:

1) The minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.
2) The combined assigned and unassigned ending fund balances that are in excess of minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget. The fund balances include the General Fund and Fund 17, Special Reserve Fund for Other than Capital Outlay.
3) A statement of reasons that substantiate the need for assigned and unassigned fund balance in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

EC 42127 (d) states the County cannot approve a District’s budget unless the reserve transparency disclosures have been made.

To ensure each district has performed the Reserve Transparency disclosure at the Public Hearing, please:

- Note the Reserve Transparency disclosure as a line item on the Agenda of the Public Hearing.
- In the minutes of the meeting, report that reserves were reviewed and discussed in accordance with EC Section 42127 (a)(2)(B).

What should be done between NOW and your PUBLIC HEARING….

1) Add the Reserve Transparency disclosure to the Agenda of the public hearing.
2) Determine the applicable District ADA.
3) Calculate minimum REU as determined by the State board.
4) Commit reserves as you deem applicable, discuss with auditors if you have concerns.
5) Identify the assigned and unassigned (includes REU) fund balance amounts.
6) Determine/create a statement of reason for the amount of assigned and unassigned fund balances in excess of State minimum REU, which is supported by your governing board.
8) Be able to articulate why the reasons are relevant and necessary.
9) Be ready to present at your public hearing date, which is earlier than your budget adoption date.
10) Make sure the minutes of the public hearing note that reserves were reviewed and discussed in accordance with EC42127 (a)(2)(B).

Low-Performing Student Block Grant (close out)
These funds are available for expenditure or encumbrance during fiscal years 2018-19, 2019-20 and 2020-21 only. LEAs will need to report on or before November 1, 2021 regarding the implementation of the plan, the strategies used, and whether those strategies increased the academic performance of the pupils identified by the block grant. In preparation of the release of the final reporting LEAs should review fund balances to ensure all funds are spent by June 30, 2021. Additional information can be found [here](http://www.scoe.org/pub/htdocs/fiscal-forms.html).
**Prop 39 California Clean Energy Jobs Act (close out)**
These funds were awarded to LEAs for energy efficiency and clean projects several years ago. Important close out deadlines for this program are:
- All approved energy projects must be completed by June 30, 2021
- All Final Project Completion Reports are due 15 months after projection completion
LEAs may be billed for unused funds or failure to file the required reports. More information about the Prop 39 can be found [here](#).

**Federal Cash Management Data Collection (CMDC)**
The data collection window for the Federal Cash Management Data Collection (CMDC) System opened on April 10th and will close April 30th. You may report your data at any time during this period. LEAs must submit cash balance data by April 30th, for the following programs in order to receive funds in the next apportionment for those programs (if you are a Title III Consortium LEA, your cash apportionments flow based on the total combined reporting for all Consortium LEAs):
- Title I, Part A;
- Title I, Part D;
- Title II, Part A;
- Title III, Immigrant;
- Title III, LEP
- Title IV

Note: The cash balance is to be reported regardless of the fiscal year from which the funds originated. CMDC information, including instructions, future reporting dates, FAQs, and Login can be found at the CDE Web site [http://www.cde.ca.gov/fg/aa/cm/](http://www.cde.ca.gov/fg/aa/cm/).

**Federal Quarterly Interest Reporting**
CDE federal program grantees are required to report and remit interest to the CDE at least quarterly. Although grantees are allowed to keep interest amounts up to $500 per year for administrative purposes, the $500 is in total for all federal programs, not for each federal program. When reporting and remitting federal interest to the CDE, grantees should specify the time period of interest earning and the federal program resource codes. Interest on federal cash balances should be sent to the CDE at the following address:

California Department of Education
P.O. Box 515006
Sacramento, CA 95851
Attention: Cashier’s Office

If no$ to Remit: Email
cashmanagement@cde.ca.gov

The CDE requests LEAs submit documentation regarding the calculations and the interest rate used. Documentation (once available) for the current quarter’s rate of **.664%** can be found at [https://sonomacounty.ca.gov/_templates_portal/Service.aspx?id=2147528173](https://sonomacounty.ca.gov/_templates_portal/Service.aspx?id=2147528173). A complete list of federally reimbursable programs that should be EXCLUDED from your interest calculations can be found at [https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp](https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp). A good report to use for documenting your calculations is the Fiscal24 Resource Cash daily balances. You will need to enter the reporting period (quarter dates), interest rate for the quarter, and specific federal resources you would like to include in the calculation. **Title I, II, III, IV, GEER and ESSER** would need to be included but you may have other non-reimbursable programs.
**GASB 84**
Reminder: GASB 84 was a new standard related to fiduciary funds that became effective 2020-21

- Changes related to how fiduciary activities are identified and reported in the retiree benefit fund and warrant pass thru funds and Associated Student Body funds are part of GASB 84.
- For ASB Reporting, CDE has set up Fund 08 and the required reporting could work similar to recording directly in SACS like the Bond Interest and Redemption Fund 51 information. Many Sonoma County LEAs are using an outside software (like QuickBooks) that allows for the tracking of revenues and expenditures that can be reported in the required inflow and outflow broken out by major object ranges. This is already being utilized to add any 1099 issuances necessary to the reports for SCOE 1099 printing.
- ASB monies can still be kept in an outside bank and not deposited with the treasury.

**Notice of Public Hearing for 2020-21 Budget** – Please fill out the publication notification *(SCOE Biz Bulletin No. 21-15 dated March 25, 2021)* so that SCOE can place the ad in the newspaper for you. This requirement applies to Districts and is optional for Charters.

Please make sure to check the newspaper to ensure your LEA’s Notice of Public Hearing has been correctly published. Copy and save for your auditors.

**COVID-19 Relief Funding for K-12 Education**
Attached is a presentation on COVID-19 Relief Funding for K-12 Education completed by the Marin County Office of Education. The presentation is chalk full of resources for all LEAs within the state. Therefore, we had to share this great presentation (attached). A big thank you to Marin COE for sharing and creating such a thorough presentation.

**Dates to Remember:**
- **5/5/2021** LCAP Work Session (afternoon)
- **5/12/2021** Aeries User group (morning)
- **5/12/2021** SchoolWise User Group (afternoon)
- **5/13/2021** Next Fiscal Year Workshop
- **5/13/2021** LCAP Work Session (afternoon)
- **5/24/2021** Capitol Advisors May Revise webinar (must register w/Capitol Advisors)
- **5/27/2021** School Services of California May Revise WEBINAR (must register with SSC)
- **5/27/2021** May DBUG

**NOTE:**
- Want to add something to a DBUG Agenda? Want a topic added to SCOE Biz? Contract DBUG Chair Christina Menicucci
- Workshop manuals and Fiscal Services/IT forms may be found at [http://www.scoe.org/escape](http://www.scoe.org/escape) under the heading of Resources on the left side of the page.
Effective Cash Management During Uncertain Times

Background
You have heard the phrase, “cash is king.” Private industry has long understood the importance of this concept. Governmental entities and especially California schools began to fully appreciate the importance of effective cash forecasting and management strategies during the Great Recession when state cash receipts fell dramatically, resulting in the deferral of cash payments to local educational agencies (LEAs). During the economic recovery of the past eight years, the focus on cash has understandably lost a bit of its luster. However, during periods of economic distress, cash is a “third rail” issue, and LEAs must enhance their planning and monitoring around cash issues weekly.

This Fiscal Alert addresses the impact of the ongoing COVID-19 pandemic on LEAs cash resources for the current and subsequent fiscal year. This alert is for all LEAs, including county superintendents serving in their financial oversight role. During these rapidly changing, unprecedented times, it is critical for LEAs to begin analyzing and planning for various scenarios that will adversely impact cash flow and avoid cash shortfalls.

During the Great Recession a significant decline in state tax revenues prompted numerous apportionment deferrals that caused LEA cash fluctuations and resulted in extensive local borrowing. Similar deferrals will be one of the first tools the state uses to stabilize its own cash flow and to control in what year Proposition 98 appropriations are attributed. Cash deferrals are more favorable to LEAs than actual reductions in state funding but require LEAs to maintain accurate cash flow projections and to develop multiple cash flow scenarios to deal with the impact of the deferrals when they occur.

The May Revision may address short-term state plans and determine whether cash deferrals are part of those plans, especially for June 2020. However, the May Revision, and likely the June adopted budget, will not provide definitive answers about budget and associated apportionment plans, necessitating the need for LEAs to wait until a revised state budget is adopted in August/September to receive a more complete funding plan for the 2020-21 fiscal year. Use the time now, before the May Revision, to analyze and plan for various current year and budget year cash scenarios for your LEA. Cash deferrals could come as soon as June 2020, with a deferral of the June principal apportionment to early July. Ensuring the availability of adequate cash reserves is a vital function for all LEAs.
Budget vs. Cash Flow

Budgets and cash flow projections are equally important but vary in their nature, data and analysis. The term “budget” means that funds are devoted to a purpose and/or entity, while “cash” means that funds are paid and readily available for use. Cash flow projections are built from budget data with apportionment schedules and payment terms on compensation and purchases taken into consideration. LEA budgets are a set of annual data with a focus on June 30. Cash flow is presented in shorter periods of time, typically monthly, but weekly and daily in some cases depending on circumstances. Budgets and cash flow are equalized with year-end accruals. Significant variances in cash flow actuals to projections generally serve as the first indicator of fiscal distress. Deficit cash positions determine the timing and amounts of the need for alternative liquidity (see below). The general fund, which is the focus of most LEA budgets, is only one of the district’s funds. Cash is transferable and may be commingled; therefore, LEAs need to project and analyze all funds.

Relevant Issues

Cash Flow Analysis and Planning

Following best practices under normal circumstances LEAs should update cash flow projections monthly and not only at periodic reporting periods. At a minimum, cash projections should be prepared extending through the current and into the subsequent fiscal year. In periods of economic distress and funding uncertainties, the frequency and depth of cash flow projections and analysis should be increased.

Using recently completed second interim cash flow projections as the starting point, update the projections with February and March actuals, and build in necessary changes in the forecast for April, May and June, considering the new realities affecting the LEA. Do not limit the analysis and monitoring to the general fund, expand to cover all funds; Reviewing cash positions across all funds is essential to proper analysis.

Considerations regarding cash receipts must look beyond state apportionments for LCFF. To a lesser degree of impact, cash flow analysis must include:

- Property taxes – April is a significant month for property tax receipts. Monitor and analyze apportionments from the county auditor/controller and treasurer/tax collector against the existing cash flow projections. Most California counties operate under the Teeter Plan for tax collection apportionments to local agencies, in which the tax levy is apportioned without regard to delinquencies, shielding local agencies from the impacts of late and nonpayments. County offices of education and districts should consult frequently with their county auditor/controller and treasurer/tax collector to understand cash flow expectations and adjust cash flow projections accordingly.

- Local cash receipts from a variety of sources are also adversely affected, including:
  - Parent-paid nutrition programs, childcare programs, and transportation programs.
Facility leases and use of facilities fees

- Lottery sales are impacted from the stay-at-home orders. While new lottery revenue forecasts for third and fourth quarters have not been released, cash flows should assume a decreased third quarter payment (and fourth quarter accrual).

Regarding cash payments, most LEAs are experiencing unplanned, extraordinary expenditures including:

- The shift to distance learning including procuring technology and network access devices
- Maintaining salaries and in some cases increasing compensation for disaster service workers
- Accounting for interfund cash lending or deficit absorption in the general fund to cover cafeteria fund and childcare program deficits

LEAs should also consider delaying any nonessential payments and discretionary purchases to preserve available cash for critical operational functions. Savings should also be accounted for, including utilities, fuel, some contracted services, and other variables related to the physical operations of campuses (using summer months as an example).

If the cash flow projection for the LEA shows negative for any period (month, week, or day), corrective action must be taken to ensure sufficient cash resources are made available to eliminate this negative position. In some counties, county treasurers automatically provide safeguards by allowing short-term negative cash balances in one fund if they are offset by other LEA funds. You should clearly understand how your county treasurer functions when it comes to LEA cash balances. If corrective action is required, it may include the use of alternative liquidity resources and adjustments to expenditure plans, or a combination of both.

**Alternative Liquidity**

Alternative liquidity is a fancy term for the identification of available cash resources outside of the LEA’s general fund. Therefore, expanding the cash projections and monitoring across all funds is essential. LEAs should immediately begin to prepare alternative liquidity schedules that show the projected cash flow and cash balance for each fund by month, and in some cases by week. Alternative liquidity analyses should also look beyond the district’s funds on deposit in the county treasury and determine what short-term borrowing options exist for cash flow and working capital needs.

Regarding interfund borrowing, LEAs should analyze the various forms of alternative liquidity against the provisions of Education Code Section 42603. Borrowing from other funds to satisfy temporary shortfalls in operating cash is common practice among California school districts. With increasing uncertainty about the state apportionment plans, districts should refresh their knowledge on proper interfund borrowing. Now is the time to prepare temporary borrowing resolutions for your board of education to consider for approval. This authorization will enable LEA business officials to quickly access the cash resources in other funds by temporarily transferring those resources to where they are needed. A best practice is to adopt a resolution at the start of each fiscal year to authorize interfund borrowing throughout the year; but if such authorization does not currently exist through June 30, 2020, a resolution should be prepared now for the current year.
Education Code Section 42603 allows temporary borrowing between funds, stating the following:

The governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of moneys held in any fund or account during a current fiscal year may be transferred.

LEAs need to be mindful of the interfund borrowing repayment requirements specified in code. Failure to repay a lending fund in accordance with the statutory provisions can damage the trust of the district’s stakeholders and should be identified as a deficiency in the district’s annual audit report.

The Education Code does not limit interfund borrowing authority to particular funds and includes no specific exclusions for funds holding restricted dollars. Borrowing from bond proceeds is not advisable and, in some cases depending on bond official statement offering documents, may be inappropriate. This includes the potential loss of tax-exempt status for the bonds, the loss of the direct subsidy payments, possible disclosure violations, and other legal considerations that should be avoided. FCMAT recommends that districts utilize the other options available to mitigate a temporary cash shortage instead of using bond proceeds. This coincides with guidance outlined in a previous Fiscal Alert as well as in an advisory published by the California Debt and Investment Advisory Commission (CDIAC). Also see FCMAT Fiscal Alert Interfund Borrowing Using Bond Proceeds ([https://www.fcmat.org/PublicationsReports/FCMAT_Fiscal_Alert-Interfund_Borrowing_Using_Bond_Procees-10-1-19.pdf](https://www.fcmat.org/PublicationsReports/FCMAT_Fiscal_Alert-Interfund_Borrowing_Using_Bond_Procees-10-1-19.pdf)). Ultimately the decision to borrow from bond proceeds should be made locally after consultation with the LEA’s bond counsel.

As mentioned, alternative liquidity is not limited to interfund borrowing but includes other options available to districts in need of temporary cash as follows:

1. **Tax and Revenue Anticipation Notes (TRANs)**

   Another common method to mitigate a cash shortfall is a TRANs, a short-term note that may be issued by the district or the county board of supervisors on its behalf and secured by anticipated tax revenues to be collected in the same fiscal year. TRANs funds, sometimes held in a “proceeds” account, may be used for any purpose, including current expenses, capital expenditures, repayment of indebtedness and working capital. Many districts access TRANs through pooled TRANs such as through their county office of
education or a related organization. There is usually a minimum of 90 days lead time to complete a TRANs transaction and pay cost of issuance fees for attorney, financial advisor, underwriter, and other professional assistance.

2. County Superintendent of Schools (Education Code sections 42621 and 42622)

A district may borrow from the county superintendent of schools with the approval of the county board of education. Funds loaned by the county superintendent are subject to availability of excess funds held by the county superintendent. Funds must be repaid within the same fiscal year. (EC 42621)

Similar provisions exist for county superintendent of schools to make a conditional apportionment to a district or charter school that may be paid back to the county superintendent in the subsequent fiscal year. (EC 42622)

3. County Treasurer

The California Constitution, Article XVI, Section 6, states the following:

…the treasurer of any city, county, or city and county shall have power and the duty to make such temporary transfers from the funds in custody as may be necessary to provide funds for meeting the obligations incurred for maintenance purposes by any city, county, city and county, district, or other political subdivision whose funds are in custody and are paid out solely through the treasurer’s office. Such temporary transfer of funds to any political subdivision shall be made only upon resolution adopted by the governing body of the city, county, or city and county directing the treasurer of such city, county, or city and county to make such temporary transfer. Such temporary transfer of funds to any political subdivision shall not exceed 85 percent of the anticipated revenues accruing to such political subdivision, shall not be made prior to the first day of the fiscal year nor after the last Monday in April of the current fiscal year, and shall be replaced from the revenues accruing to such political subdivision before any other obligation of such political subdivision is met from such revenue.

To borrow from the county treasurer, the district must submit a resolution to the county board of supervisors requesting a loan. Following the board’s approval, the county treasurer’s office disburses to the district an amount not to exceed 85% of the amount of money accruing to the district during the current fiscal year. Repayment of the advance is made from tax revenues accruing to the district later in the fiscal year.
**Cash Monitoring**

Cash should always be monitored routinely and in-depth. The best practice is to monitor cash flow projections against actuals monthly. However, in rapidly changing environments, it is highly recommended and not unusual to expand that monitoring to real time for planned receipts and high dollar expenditures. In times of uncertainty, at a minimum, monitoring should occur weekly. The goal of the increased surveillance is to ensure you do not incur a shortfall or fall below a preestablished balance for working capital needs.

Reserves as components of the fund balance are not necessarily equivalent to cash holdings but may be backed by other assets. During uncertain times, it is essential to ensure that all reserves are supported by equivalent cash balances. During the previous period of economic distress it was not uncommon for LEAs to have adequate fund balance reserves, but as a result of both inter-year and intra-year cash deferrals from the state, only a small portion of the reserves were backed by cash balances at any given time. This limited the usefulness of the reserves for an emergency or unforeseen circumstance.

In most cases, the link between LEAs and county treasurers (who serve as the LEA’s treasurer) is through the county superintendent. In a fiscally uncertain environment, it is essential to maintain regular communication and strengthen relationships with the county treasurer. County superintendents should ensure that property taxes, state apportionments, interest income, and other cash resources are recorded timely to school district accounts. In addition, timely reconciliations, including clearing accounts, are important in ensuring the accuracy of all incoming and outgoing cash. County superintendents serve a vital role for the LEAs regarding cash flow monitoring.

**Conclusion**

The accuracy and reasonableness of preparing cash flow projections through the subsequent fiscal year depends on both apportionment schedules and budget assumptions. At a minimum, each budget scenario prepared should have at least one cash flow projection (all funds). However, apportionment considerations can and will be adjusted without regard to budget assumptions and will necessitate more than one cash flow projection scenario for each budget scenario. For example, a budget scenario with a zero cost of living adjustment for 2020-21 will necessitate at least two cash flow scenarios; one with a June deferral to July and one without. The June deferral, if following past accounting practice, will not adversely affect revenues, only cash receipts.

Remember that an emergency appropriation for districts (e.g., a state takeover of an LEA’s governance) is triggered by insufficient cash flow to meet payroll at a given time. The trigger is influenced by budget deficits but is based on cash flow projections. Despite the challenges with cash flow during the Great Recession, LEAs managed their cash flow adequately and avoided the need for state intervention.

Cash oversight is always an important LEA responsibility, and it is especially heightened during this difficult and uncertain economic time. We recommend LEAs dedicate sufficient resources to regular and accurate monitoring of cash availability to ensure critical functions can continue without interruption. Yes, cash is king. But also remember, cash shows no mercy if you run out.
COVID-19 Relief Funding for K-12 Education
Sonoma County Office of Education

Presentations completed by Marin COE
COVID-19 Relief Funding for K-12 Education

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## Accounting & Compliance schedule

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<th>Program Acronym</th>
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<th>SB117</th>
<th>Elementary &amp; Secondary School Emergency Relief</th>
<th>AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)</th>
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### Federal requirements:
- Excess Interest earned: YES NO YES YES YES
- Private School Equitable Services: YES NO YES NO NO
- Supplement not supplant: NO NO NO NO NO
- Maintenance of Effort: YES NO YES YES YES
- NEW Maintenance of Equity: n/a n/a NO NO YES
- Indirect Costs: YES NO YES YES YES
- Cash dependent on reporting: YES NO YES YES YES

### State requirements:
- Plan required: Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)
- Expanded Learning Opportunity Grant Plan
- Board Adoption by June 1, 2021

Updated 3-28-2021
# Time Restrictions

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<td>7426</td>
<td>ELO paras Prop 98</td>
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Allowable Uses of funds
LEARNING LOSS MITIGATION FUNDS (LLM)

Funds shall be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures, and shall be expended for any of the following purposes:

- Address learning loss or accelerating progress to close learning gaps through learning supports before the start of the school year and into the school year.
- Extending instructional school year or take any other action that increases the amount of instructional time/services provided based on student’s learning needs.
- Provides additional academic services, instructional materials or supports, or devices/connectivity.
- Provides integrated supports to address learning barriers and training to teachers and parents, access to school meals, or socio-emotional programs.
LEARNING LOSS MITIGATION FUNDS (LLM)

Examples of Allowable Uses

• Summer school
• Incremental costs to provide core / base services under physical distancing guidelines: lower class size, more bus routes / trips
• Saturday school and afterschool program expansion (without normal restrictions)
• Any technology for in-person or distance learning, including access/connectivity, software, LMS, subscriptions, text adoptions with online resources
• Teacher and parent professional learning
• Program enhancements
• “Repurposed” staff protected by layoff prohibition
• Similar services for preschool aged children

• The latest CRF guidance & FAQs from U.S. Department of the Treasury and LLM funding resources from the CDE may be found here:
  • https://www.cde.ca.gov/fg/cr/learningloss.asp
  • https://www.cde.ca.gov/fg/cr/llmffaqs.asp

Updated 3-28-2021
Elementary & Secondary School Emergency Relief Funds
CARES ACT - ESSER I

Overarching purpose is to prevent, prepare for, and respond to coronavirus
Allowable Uses for ESSER I are listed in twelve broad categories (Section 18003(d) of the CARES Act):

1. Any purpose authorized by ESEA as amended by ESSA, IDEA, the Adult Education & Literacy Act, the Perkins CTE Act and the McKinney Vento Homeless Assistance Act
2. Coordination of preparedness and response efforts with public health;
3. Providing principals and other school leaders with the resources necessary to address the needs of their individual schools;
4. Activities to address unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless and foster youth;
5. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies
6. Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious disease
7. Purchasing supplies to sanitize and clean the buildings operated by LEAs

Updated 3-28-2021
Elementary & Secondary School Emergency Relief Funds
CARES ACT - ESSER I

Overarching purpose is to prevent, prepare for, and respond to coronavirus

Allowable Uses for ESSER I are listed in twelve broad categories (Section 18003(d) of the CARES Act):

8. Planning for and coordinating during long-term closure, including providing meals to eligible students, providing technology for online learning for all students, providing guidance for carrying out requirements under IDEA and ensuring other educational services can continue to be provided consistent with all requirements

9. Purchasing educational technology (including hardware, software and connectivity) that aids in regular and substantive educational interaction between students and classroom instructors

10. Providing mental health services and supports.

11. Planning and implementing activities related to summer learning and supplemental afterschool programs and addressing the needs of low-income students with disabilities, English Learners, migrant students, foster youth and students experiencing homelessness

12. Other activities that are necessary to maintain the operation of and continuity of services and continuing to employ existing staff
Elementary & Secondary School Emergency Relief Funds
CRRSAA - ESSER II

The CRRSAA Act Section 313(d) added 3 new broad categories of allowable use identified below. Although the language is new to CRRSAA, the US Department of Education has indicated ESSER I funds may also be used for these purposes:

1. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care... including by
   • Administering and using high-quality assessments that are valid and reliable
   • Implementing evidence-based activities to meet the comprehensive needs of students
   • Providing information and assistance to parents and families on how they can effectively support students
   • Tracking student attendance and improving student engagement in distance education.
Elementary & Secondary School Emergency Relief Funds
CRRSAA - ESSER II

2. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

3. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

See CDE’s website at https://www.cde.ca.gov/fg/cr/esserfaqs.asp for frequently asked questions about ESSER funds

See the federal Office of Elementary & Secondary Education’s frequently asked questions at https://oese.ed.gov
Elementary & Secondary School Emergency Relief Funds
CRRSAA - ESSER II

• U.S. Department of Education has noted that the “additional allowable” uses under ESSER II are also permitted under ESSER I authorized by the CARES Act. For additional information refer to the Fact Sheet available on the U.S. Department of Education’s website at https://oese.ed.gov/files/2021/01/Final_ESSERII_Factsheet_1.5.21.pdf.

• Congress set-aside funding in the CRRSAA to establish the Emergency Assistance to Non-public schools (EANS) program. More information is available at https://www.cde.ca.gov/fg/cr/eansfaqs.asp. As a result, the requirement to consult with private schools regarding the equitable services requirement does not apply to ESSER II.

• See CDE’s CRRSAA webpage for more information.

Updated 3-28-2021
Elementary & Secondary School Emergency Relief Funds
ARP - ESSER III

Overarching purpose – drops “to prevent, prepare for, and respond to coronavirus”
Instead states purpose is to “carry out this section”

- Must reserve at least 20% of the grant amount for learning loss mitigation
  - Through the implementation of evidence-based interventions, such as summer learning, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the following student subgroups (I) each major racial and ethnic group; (II) economically disadvantaged students as compared to students who are not economically disadvantaged; (III) children with disabilities as compared to children without disabilities; (IV) English proficiency status; (V) gender; and (VI) migrant status], students experiencing homelessness, and children and youth in foster care
Elementary & Secondary School Emergency Relief Funds

ESSER III

Additional allowable uses under ESSER III include

- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the [CDC] for the reopening and operation of school facilities. USED has identified this activity is also allowable using ESSER I and II grant funds.

Activities that are NOT authorized under ESSER III (vs. ESSER I &II):

- Activities authorized by the McKinney Vento Homeless Students Act because there is dedicated funding in the ARP for students experiencing homelessness.

- Providing principals and other school leaders with the resources necessary to address the needs of their individual schools is NOT an authorized activity under ESSER III

Equitable Services provision does NOT apply to ESSER III

- Congress set-aside funding in the ARP for the Emergency Assistance to Non-public schools (EANS) program. More information is available at [https://www.cde.ca.gov/fq/cr/eansfaqs.asp](https://www.cde.ca.gov/fq/cr/eansfaqs.asp). As a result, the requirement to consult with private schools regarding the equitable services requirement does not apply to ESSER III

See the federal OESE webpage for the ESSER fund for more information
Elementary & Secondary School Emergency Relief Funds

Construction costs

• May be charged to ESSER grants if the construction is needed to prevent, prepare for and respond to the Coronavirus.

• Requires prior written approval from CDE by submitting an application to EdReliefFunds@cde.ca.gov

• Must meet general cost principles (reasonable, necessary, allocable)

• Must follow federal procurement requirements

• Must follow federal construction regulations including Davis-Bacon prevailing wage requirements

• Must be timely implemented
AB86 Covid-19 Relief & School Reopening
In Person Instruction

• In person instruction grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including, but not limited to:
  • COVID-19 testing
  • Cleaning and disinfection
  • Personal Protective Equipment
  • Ventilation and other upgrades necessary for health and safety
  • Salaries for staff providing in-person instruction or services, and
  • Social and mental health support services provided in conjunction with in-person instruction
AB86 Covid-19 Relief & School Reopening
In Person Instruction

• Pursuant to EC Section 43520.5, in-person instruction means instruction under the immediate physical supervision and control of a certificated employee of the LEA while engaged in educational activities required of the pupil.

• For the purposes of the IPI and ELO Grants, pursuant to EC Section 43504(b), in-person instruction may include hybrid models offering fewer than five days per week of in-person instruction, provided that the LEA is offering in-person instruction to the greatest extent possible.
LEAs shall use at least 85% of the Expanded Learning Opportunities grant for expenditures related to providing in-person services pursuant to the list of allowable costs that follows.

LEAs that forfeit In-Person instruction grant funds may use up to 10% of the grant to support school re-opening for instructional services related to learning loss. Funds expended under this clause count towards the 85% requirement.

LEAs shall use at least 10% of the grant of the to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. Intent is that LEAs prioritize rehiring paraprofessionals subject to layoff or release after the expiration on June 30, 2021 of the protections included for classified employees for the 2020-21 school year. The amounts required under this section count towards the 85% requirement.

LEAs may expend up to 15% of the grant to increase or improve services for pupils participating in distance learning or to support activities intended to prepare an LEA for in-person instruction.
AB86 Covid-19 Relief & School Reopening
Expanded Learning Opportunities

Seven supplemental instruction and support strategies may be supported with grant funds:

1. Extending instructional time beyond requirements in 2021-22 and 2022-23
2. Accelerate progress to close learning gaps with learning supports including but not limited to:
   • Tutoring or small group learning supports
   • Learning recovery programs and materials
   • Educator training in accelerated learning strategies and addressing learning gaps
   • Integrated pupil supports to address other barriers to learning – health, counseling, or mental health services, access to school meals, before and after school programs, or programs to address trauma and SEL, or referrals for support for family or pupil needs
   • Community learning hubs
   • Supports for credit deficient pupils to complete graduation or grade promotion requirements and to increase or improve pupils’ college eligibility
   • Other academic pupil services such as diagnostic, progress monitoring, & benchmark assessments
   • Training for school staff on trauma informed practices
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.

5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students’ college eligibility.

6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.

7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students’ social-emotional health needs and academic needs.

Please see CDE’s AB86 resource page including Frequently Asked Questions for more information.
Application & Plan Requirements
Federal application requirements

• Learning Loss Mitigation
  • LEAs were required to submit the LLM Legal Assurances by April 7, 2021 to receive funding under GEER and the General Fund. The date to submit legal assurances for Coronavirus Relief Funds (CRF) has passed.

• ESSER
  • LEAs must submit the ESSER II Legal Assurances by 3-19-21 to be included in first apportionment. You need a password to submit assurances through CDE’s portal.
  • An LEA that receives ARP ESSER III funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan. If the LEA has already posted such a plan, there is no requirement to take back through public comment.
  • LCAP Federal Addendum – Must be updated to include information on the LEAs Title I program if not previously included

Updated 3-28-2021
State requirements:
Learning Continuity & Attendance Plan

• SB98 added Education Code 43509 required LEAs to adopt a Learning Continuity and Attendance plan which should include Learning Loss Mitigation funds.

• The plan should describe how federal and state funding is used and should at a minimum include all COVID-19 relief funds or explain how these expenditures will be included in the first interim budget report.

• The plan template is available on CDE’s website at https://www.cde.ca.gov/re/lc/learningcontattendplan.asp

• The 2021-22 through 2023-24 Local Control and Accountability Plan, to be adopted on or before July 2021, includes a requirement for an Annual Update on the Learning Continuity & Attendance Plan

Updated 3-28-2021
AB86 Certification, reporting, & plan

In-Person Instruction grants:
LEAs must provide additional information in reporting to the California Department of Public Health (CDPH) including elements relative to student enrollment by school site and the number attending in-person for instruction and supports beginning March 22, 2021.

In addition to this reporting, LEAs will be required to submit a certification form to CDE by June 1, 2021. The CDE will post the form by May, 2021 to the AB86 page

Expanded Learning Opportunity (including paraprofessional reserve) grants:
AB86 added Education Code 43520-43525 which requires that on or before June 1, 2021 governing boards shall adopt at a public meeting a plan describing how the Expanded Learning Opportunity and paraprofessional reserve grant funds will be used in accordance with statute to provide supplemental instruction and support. Districts should submit the plan to the COE within 5 days of adoption, but the plan is not subject to review and approval

Actual expenditures shall be reported when available and no later than December 1, 2022
The Expanded Learning Opportunities Grant plan template requires

• A description of how parents, teachers, and school staff were involved in the development of the plan
• A description of how students will be identified and the needs of students will be assessed
• A description of how parents and guardians will be informed of the opportunities for supplemental instruction and support
• A description of the LEA’s plan to provide supplemental instruction and support
• An expenditure plan broken out by the seven allowable instruction and support strategies shall reflect both estimated and actual expenditures (when they become available)
• How this grant will be coordinated with the ESSER II grant provided through CRRSAA.
Compliance & Reporting Requirements
## Federal Compliance Requirements

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<tr>
<td>SACS Revenue Code</td>
<td>8290</td>
<td>8290</td>
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</table>

**Federal requirements:**

- **Excess Interest earned**: YES | NO | YES | YES | YES
- **Private School Equitable Services**: YES | NO | YES | NO | NO
- **Supplement not supplant**: NO | NO | NO | NO | NO
- **Maintenance of Effort**: YES | NO | YES | YES | YES
- **NEW Maintenance of Equity**: n/a | n/a | NO | NO | YES
- **Indirect Costs**: YES | NO | YES | YES | YES
- **Cash dependent on reporting**: YES | NO | YES | YES | YES
Equitable Services

Most federal awards to school districts require LEAs to consult with private schools to provide an opportunity for participation in federally funded services for K-12 students.

- Coronavirus Relief Fund Learning Loss Mitigation Funds are NOT subject to equitable services provisions
- CRRSAA ESSER II and ARP ESSER III funds are NOT subject to equitable services
- GEER and CARES Act ESSER I funds ARE subject to equitable services

- Contact private schools located in the district’s boundaries
- Identify the subject federal programs being conducted by the district and solicit private school participation in services
- Follow-up if no response is received
- Calculate the amount of funding to provide equitable services
- Prepare a plan for services – it is not permissible to provide funding to the private school
- Document outreach, responses and services provided

Updated 3-28-2021
Calculating Equitable Services

Under Title I, Part A of ESEA, LEAs determine the amount of funding to provide equitable services by a count of qualifying low-income students enrolled in non-public schools in the district’s geographic boundaries.

To find private schools in your boundaries please use the School Directory maintained by CDE at https://www.cde.ca.gov/SchoolDirectory

See CDE’s FAQs page for more information:
https://www.cde.ca.gov/fg/cr/esserfaqs.asp
Supplement not Supplant

• Supplement not Supplant regulations do NOT apply to ESSER funds. Thus, there is no prohibition on an LEA using ESSER funds to pay expenses formerly funded by another source.

• The CR Funding and the GF do NOT include a supplement not supplant provision.

• Please note that maintenance of effort requirements must still be met (SACS Form ESSAMOE) for most federal programs and that a new Maintenance of Equity provision in the American Rescue Plan applies to 2022 and 2023.
Maintenance of Equity

NEW “Maintenance of Equity” requirement in the ARP applies to 2022 and 2023

• LEA cannot reduce per-pupil funding for “high-poverty school” more than total reduction divided by number of students currently enrolled in LEA. State and local funding combined

• LEA cannot reduce per-pupil, full-time equivalent staff in a high-poverty school more than the total reduction divided by number of students currently enrolled in LEA

• “High-poverty school” is a “school that is in the highest quartile of schools served by such local educational agency based on the percentage of economically disadvantaged students served, as determined by the State.”

• LEA MOE exceptions:
  • LEAs with fewer than 1000 students
  • Single-school LEAs
  • LEAs with one school per grade span
  • LEAs that “demonstrate[] an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education.”
Cash

LEARNING LOSS MITIGATION FUNDS (LLM)

- 100% of the Coronavirus Relief Fund cash (resource 3220) will be distributed in early September 2020
- 100% of the Prop 98 General Fund (resource 7420) will also be distributed in early September 2020
- 25% of the Governor’s Emergency Education Relief Funds (resource 3215) will be distributed in December 2020. Future distributions are dependent on reporting the expenditure of federal funds through CDE’s federal cash management system. GEER funds are subject to federal cash management and the federal interest calculation

AB86 COVID-19 Relief and School Reopening Grants

- In May 2021, eligible entities will receive an apportionment that represents 50 percent of their allocation for both the IPI and ELO Grants. In August 2021, eligible entities will receive the remaining 50 percent of their allocation, less any reduction or forfeiture of IPI Grants described below.

ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUNDS (ESSER)

- ESSER funds (resources 3210, 3212 & TBD) are also subject to federal cash management and after the initial distribution will be distributed as expenditures are reported. ESSER funds are subject to federal cash management as well as the federal interest calculation
**Time & Effort Requirements**

- ESSER and GEER funds require that time and effort documentation is required if salary is split between activities that are allowable under ESSER and GEER and activities that are not allowed.

- In all cases we are required to maintain systems of internal control over budgetary and financial reporting. Therefore, we recommend all LEAs maintain documentation of salaries charged to the federal stimulus. Having documentation will also allow greater flexibility in where costs are finally charged.

- Please see the CDE’s [COVID-19 Time and Effort Requirements](#) webpage and the U.S. Department of Education (USDE) [fact sheet](#).
Reporting

The CDE will be requiring LEAs to report monthly on the use of funds. Reporting information will need to be broken down for four different funds:

- 1. ESSER Funds (resource 3210, 3212 and TBD)
- 2. GEER Fund (resource 3215)
- 3. Coronavirus Relief Fund (resource 3220)
- 4. General Fund (resource 7420)

For GEER, Coronavirus Relief, and General Funds (making up the Learning Loss Mitigation Funding) LEA's will have to report on the approximate percentage of funds expended for the following uses:

- Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports.
- Extending the instructional minutes, time, or school year to increases the amount of instructional time or services provided to pupils based on their learning needs.
- Providing additional academic services for pupils.
- Providing health, counseling, or mental health services.
- Professional development opportunities to help teachers and parents support pupils in distance-learning contexts.
- Access to Nutrition.
- Pupil trauma and social-emotional learning.
Reporting

LEA’s will have to report on the approximate percentage of ESSER Funds expended for the following uses:

• Coordination of preparedness and response efforts of LEAs.
• Resources necessary to address the needs of individual schools.
• Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth.
• Planning for and coordinating on long-term closures. Sanitation and minimizing the spread of infectious disease.
• Purchasing educational technology.
• Mental health services and supports.
• Summer learning and supplemental after-school programs.
• Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff.
State Reporting

Learning Continuity and Attendance Plan (LCP)

• LEAs must complete an Annual Update to accompany the 2021-22 Local Control and Accountability Plan to report on estimated actual expenditures for the 2020-21 fiscal year as compared to budgeted amounts in the LCP.

Expanded Learning Opportunities Grant Plan

• LEAs must update the Expanded Learning Opportunities Grant Plan by December 1, 2022 to include actual expenditures for the grant funds received under AB86 for Expanded Learning Opportunities (ELO) including the reserve for paraprofessionals.
Additional Resources

- CDE Federal Funding Flexibility
- CDE Federal Stimulus
- CDE CARES Act ESSER Funding
- CDE CRRSAA Act Funding
- CDE COVID-19 Relief and School Reopening Grants
- CDE Learning Loss Mitigation Funding
- CDE Coronavirus Response & School Reopening
- Federal Guidance on Coronavirus Relief Funds (CRF)
- Federal Guidance on GEER Funds