



June 4, 2021

TO: Business Administrators,
Los Angeles County School Districts, Charter Schools,
Regional Occupational Centers/Programs (ROC/Ps)
Joint Powers Authorities (JPAs)

FROM: Patricia Smith, Chief Financial Officer
Business Services

Octavio Castelo, Director
Business Advisory Services

SUBJECT: 2021-22 Governor's May Revision Budget Updates

This Informational Bulletin includes the best information we have as June 3, 2021 based on the 2021-22 May Revised Budget and subsequent trailer bill language. The Budget Subcommittees continue to meet daily as part of the negotiation and finalization phase of the Adopted Budget, which is currently scheduled to be signed on June 15, 2021. We anticipate updates and changes throughout this process. We will provide updated and timely information as it becomes available.

On May 14, 2021, Governor Newsom released his 2021-22 May Revision Budget. The budget proposes a Proposition 98 minimum funding guarantee of \$93.7 billion for 2021-22, an increase of \$7.9 billion relative to the funding level from the 2020-21 January Proposed Budget, and an almost \$22.8 billion increase from the 2020-21 Adopted Budget. The guarantee is still projected to be based on Test 1, which is estimated at 38 percent of the General Fund revenues plus local property tax revenue.

Local Control Funding Formula (LCFF)

The LCFF establishes a base with supplemental and concentration add-ons for English Learners (EL), free and reduced-price meal eligible students and foster youth students and provides additional funding for kindergarten through grade three (K-3) Class Size Reduction (CSR), Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG).

The Base Grant rates per ADA for 2021-22, 2022-23 and 2023-24 based on the Governor's May Revised Budget are:

Grade Level	2020-21 Base Grant/ ADA	2021-22 Mega COLA 5.07%	2021-22 Base Grant/ ADA	2022-23 COLA 2.48%	2022-23 Base Grant/ ADA	2023-24 COLA 3.11%	2023-24 Base Grant/ ADA
K-3	\$7,702	\$390	\$8,092	\$201	\$8,293	\$258	\$8,551
4-6	\$7,818	\$396	\$8,214	\$204	\$8,418	\$262	\$8,680
7-8	\$8,050	\$408	\$8,458	\$210	\$8,668	\$270	\$8,938
9-12	\$9,329	\$473	\$9,802	\$243	\$10,045	\$312	\$10,357

Augmentation Grant

The Augmentation Grant provides additional funding for grades TK-3 and 9-12 Career Technical Education (CTE). The CSR augmentation is 10.4 percent of the K-3 Base Grant, estimated at \$842 per average daily attendance (ADA) for 2021-22. Districts must maintain average class sizes of 24:1 as a condition of receipt unless a local alternative ratio is bargained. This class size requirement is not subject to waiver by the State Board of Education. The CTE augmentation is 2.6 percent of the 9-12 Base Grant, estimated at \$255 per ADA for 2021-22.

Grade Span	Effective 2021-22 Base Grant per ADA	GSA Augmentation	2021-22 Adjusted Base Grant per ADA
K-3	\$8,092	\$842	\$8,934
4-6	\$8,214	-	\$8,214
7-8	\$8,458	-	\$8,458
9-12	\$9,802	\$255	\$10,057

Supplemental and Concentration Grants

Supplemental and Concentration grants are calculated based on the percentage of an LEA's enrolled students who are EL, eligible for the free or reduced-price meal program, or foster youth – also commonly referred to as the unduplicated pupil percentage (UPP). Supplemental and Concentration Grants are calculated based on the percentage of an LEA's enrolled students.

Grade Span	2021-22 Adjusted Base Grant per ADA	20% Supplemental Grant per ADA	50% Concentration Grant per ADA
TK-3	\$8,934	\$1,787	\$4,467
4-6	\$8,214	\$1,643	\$4,107
7-8	\$7,412	\$1,692	\$4,229
9-12	\$8,813	\$2,011	\$5,029

The May Revised proposed increasing the Concentration Grant funding from 50 percent to 65 percent; however, the Senate Budget Committee and Assembly Budget Committee recently agreed to a shift from an increase to the Concentration Grant funding to increasing the Supplemental Grant funding. This estimated impact would be an increase to the Supplemental Grant funding percentage from 20 percent to 23.3 percent (approximately \$300/ADA). We are recommending

districts use the 50 percent Concentration Grant funding percentage and the 20 percent Supplemental Grant funding percentage at this time as indicated in the table above.

CalSTRS and CalPERS

Beginning in 2021-22, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1 percent annually not to exceed 20.25 percent of creditable compensation. The CalPERS Board recently set rate for 2020-21 at 22.91 percent.

The projected CalSTRS and CalPERS rates are included in the table below.

CalSTRS Rates

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024.25
Employer	14.447%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%

CalPERS Rates

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024.25
Employer	15.531%	18.062%	19.721%	20.70%	22.91%	26.10%	27.10%	27.70%

Cash Deferrals

The proposed cash deferral for fiscal year 2021-22 remains as a 100 percent deferral of the June 2022 apportionment. The amount to be deferred from June 2022 and to be issued by July 15, 2022, is now estimated at \$2.6 billion (previously \$3.7 billion). This cash deferral is deemed to be general fund revenues appropriated to LEAs for the prior fiscal year (2021-22) even though it will be received in the 2022-23 fiscal year.

We strongly recommend districts update cash flow projections for the remainder of 2020-21, and for the upcoming 2021-22 budget year. Updated cash flows should reflect a 100 percent apportionment deferral from June 2022 through July 2022. Any cash deficiencies projected in the current and/or the budget year, including those caused by deferrals, must be addressed through various available options including short term borrowing. A process will be established for LEAs to seek an exemption from the 2022-23 apportionment deferral if they create a documented hardship. We will provide additional information and guidance on this process once it becomes available.

Reserves / Reserve Cap

We continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association (GFOA), a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17 percent reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal

policy regarding their minimum reserves and consider maintaining reserves larger than 17 percent if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is but a portion of reserves. Districts' attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2020-21 and 2021-22 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in 2022-23. This deterioration could come from economic impacts as well as the anticipated "ADA cliff" when the protections of the hold harmless provisions end or if California's K-12 public school enrollment, which precipitously declined during the pandemic, does not recover to pre-pandemic levels.

The Governor's January Budget proposed deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, a 10 percent cap on school district reserves is triggered in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Proposition 98 guarantee. In the May Revision the required deposit is projected to be \$4.6 billion in 2021-22; this would trigger school district reserve caps beginning in 2022-23.

SB 751 provided additional provisions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including but not limited to multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

If the reserve cap is triggered, the portions of fund balance subject to the cap are the assigned and unassigned reserves in the General Fund (Fund 01) and the special reserve fund for other than Capital Outlay (Fund 17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750-9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770-9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.

- Unassigned Fund Balance (Objects 9789-9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Districts are encouraged to designate commitments during the budget development process to adjust funds at fiscal year-end.

Special Education

The May Revision continues the Governor's January Budget proposal and increases special education base rates from its current \$625/ADA to \$650/ADA (reflecting a 4.05 percent COLA). As in the January Budget, the proposal would apportion this base funding on a three-year rolling average of LEA ADA allocated through SELPAs.

Hold Harmless ADA

For 2021-22, Districts will be funded on the higher of 2019-20 or 2021-22 ADA.

LEAs that experienced a decline in their current year Unduplicated Pupil Count (UPC) percentage are somewhat insulated from the impact as the UPP, which as the basis for supplemental and concentration grant funding, is calculated using a rolling three-year average. The three-year average is intended to shield LEAs from the impact of a single year's change in unduplicated pupils. However, even a rapid change in a single year can impact an LEA's LCFF entitlement, especially those LEAs that receive concentration grant funds. We strongly advise that districts continue the conversations about right-sizing their budgets and staffing, especially if the student population does not recover with the return to in-person instruction.

Unemployment Insurance (UI)

Effective July 1, 2021, the Unemployment Insurance (UI) contribution rate increases from 0.05 percent of total wages to 1.23 percent of total wages. This rate should be used in your budget development process for fiscal year 2021-22. There are on-going discussions about using Elementary and Secondary School Emergency Relief (ESSER) funds to pay for this increase because the rate increase is directly related to the COVID pandemic. We advise that you consult your auditor before implementing this charging practice.

Please refer to Informational Bulletin No. 5356 for additional information.

Expanded Learning

The May Revision included \$1billion in on-going Proposition 98 funding for 2021-22 with a commitment of to reach \$5 billion by 2024-25. For 2021-22, the funding is provided for districts with an 85 percent or higher unduplicated count, gradually expanding each year to cover all districts with a 55 percent or higher unduplicated count. The current estimate for 2021-222 from Department of Finance is \$1,100 per K-6 student based on P2.

COVID Relief Funds

California County Superintendents Educational Services Association provided a matrix summarizing accounting for one-time funds. School Services of California also provided an excellent matrix that describes the source and usage of all COVID pandemic related funds as well as expenditure deadlines. Please refer to Attachments 3 for these documents.

COUNTY OFFICE ASSISTANCE

Updated LCFF calculations reflecting your district's projected revenues for 2021-22, 2022-23 and 2023-24, based on the districts' uploaded enrollment and ADA assumptions, are available for download from LACOE's RAD web-based system. ***We strongly recommend districts update their enrollment and average daily attendance projections and utilize these County Office LCFF revenue calculations for budget and multi-year revenue projections.***

Please contact Ms. Diya Miao at (562) 922-6790, or Miao_Diya@laoe.edu if you need additional assistance with the system.

The Business Advisory Services staff member assigned to your district (Attachment No. 2) is available to assist you with questions regarding these assumptions.

This bulletin and its attachments are posted on the County Office website at this address:

<http://www.laoe.edu/Bulletins.aspx>

Use the "Search" function to locate a specific bulletin by number or keyword.

If you have questions regarding this bulletin, please contact Jeff Young at (562) 922-6419, Jennifer Kirk at (562) 922-6508, or your business services consultant.

PS/OC/JY:lm

Attachments

**2021-22 MAY REVISED ASSUMPTION GUIDELINES
(AS OF MAY 2021)**

**PROJECTIONS
FOR
FISCAL YEARS 2020-21 THROUGH 2023-24**

The guidelines below are provided to assist you with projections for Fiscal Years 2020-21, 2021-22, 2022-23 and 2023-24

LCFF REVENUE		2020-21	2021-22	2022-23	2023-24
Statutory COLA (based on DOF estimates)		2.31%	1.70%	2.48%	3.11%
Recommended Funded COLA		0.00%	5.07% (1)	2.48%	3.11%
School Services (SSC) Estimated Statutory COLA		0.00%	5.07%(1)	2.48%	3.11%
LOTTERY REVENUE		2020-21	2021-22	2022-23	2023-24
Unrestricted per ADA		\$150	\$150	\$150	\$150
Restricted for Instructional Materials per ADA		\$49	\$49	\$49	\$49
Total Lottery Revenue per ADA		\$199	\$199	\$199	\$199
MANDATED BLOCK GRANT		2020-21	2021-22	2022-23	2023-24
Districts per ADA	Grades K - 8	\$32.18	\$32.79	\$33.60	\$34.64
	Grades 9 - 12	\$61.94	\$63.17	\$64.74	\$66.75
Charters per ADA	Grades K - 8	\$16.86	\$17.21	\$17.64	\$18.19
	Grades 9 - 12	\$46.87	\$47.84	\$49.03	\$50.55
OTHER FACTORS		2020-21	2021-22	2022-23	2023-24
Unemployment Insurance (UI)		0.05%	1.23%	0.90%	0.30%
CalSTRS Employer Rates		16.15%	16.92%	19.10%	19.10%
CalPERS Employer Rates		22.91%	26.10%	27.10%	27.70%
Interest Rate for 10-year Treasuries		1.30%	2.13%	2.40%	2.30%
CA Consumer Price Index (CPI)		2.14%	3.84%	2.40%	2.23%

(1) - Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services - Fiscal Monitoring District Assignments
2021-22 May Revised

Abrar Alam (562) 922-6133	Vo Chan (562) 922-6226	Rick Chau (562) 922-6505
Arcadia USD Antelope Valley Sch. Trans Agcy. Antelope Valley Joint Union HSD Beverly Hills USD El Rancho USD Keppel Union SD Las Virgenes USD Little Lake City SD Montebello USD Paramount USD Walnut Valley USD William S. Hart Union HSD	ABC USD Baldwin Park USD Culver City USD El Segundo USD Hacienda La Puente USD Inglewood USD Long Beach USD Palos Verdes Peninsula USD Pupil Transportation Co-op Redondo Beach USD Torrance USD	Azusa USD Bassett USD Centinela Valley UHSD El Monte City SD Lynwood USD Palmdale SD PINCO Rowland San Gabriel USD Saugus Union SD Sulphur Springs Union SD
Kathy Connell (562) 922-6184	Michael Jamshidi (562) 922-6802	Demetra Moore (562) 401-5497
Castaic Union SD East San Gabriel Valley ROP Eastside Union SD Hawthorne SD La Cañada USD Monrovia USD Mountain View SD Pasadena USD South Pasadena USD Westside Union SD Wilsona SD	Downey USD — DM El Rancho USD — AA Garvey SD — AS Hawthorne SD — KC Lennox SD — HY Long Beach USD — VC Lowell Joint SD to OCDE Montebello USD — AA Sulphur Springs Union SD — RC Whittier Union HSD — MO ALL DISTRICTS REASSIGNED	Alhambra USD Burbank USD Compton USD Downey USD East Whittier City SD Lawndale Elementary SD Los Angeles USD Santa Clarita Valley Food Services South Whittier SD Whittier City SD
Merle Ordonez (562) 940-1704	Andrew Surendranath (562) 922-6743	Hoyt Yee (562) 940-1705
El Monte Union HSD Glendale USD Glendora USD Lancaster SD Rosemead SD San Antonio ROP San Marino USD Temple City USD Tri-Cities ROP Wiseburn USD Whittier Union HSD	Bellflower USD CALAPS JPA Garvey SD Gorman Joint SD Hermosa Beach City SD Hughes-Elizabeth Lakes Union SD Los Nietos SD Manhattan Beach USD Newhall SD Norwalk-La Mirada USD Valle Lindo SD	Acton-Agua Dulce USD Bonita USD Charter Oak USD Claremont USD Covina-Valley USD Duarte USD Lennox SD Pomona USD Santa Monica-Malibu USD SCROC West Covina USD

Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule

	SB98 Learning Loss Mitigation (LLM)			SB117	Elementary & Secondary School Emergency Relief (ESSER)				AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
Program											
Program Acronym	LLM	LLM	LLM	COVID-19 relief	ESSER I	ESSER II	ESSER III	ESSER III - LLM	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213	3214	7422	7425	7426
Unearned Revenue/Fund Bal	U	U	F	F	U	U	U	U	U	F	F
SACS Revenue Code	8290	8290	8590	8590	8290	8290	8290	8290	8590	8590	8590
Federal requirements:											
Excess Interest earned	YES	NO			YES	YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES	YES			
Indirect Costs	YES	NO			YES	YES	YES	YES		NO	NO
Cash dependent on reporting	YES	NO			YES	YES	YES	YES			
State requirements:											
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)								IPI Certification Due: June 1, 2021	Expanded Learning Opportunity Grant Plan Board Adoption by June 1, 2021	

COVID-19 Accounting & Timeline

			FROM		SPENDING PERIOD THROUGH					
		Fiscal Yr	2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24	2024-25
Resource	Program Name	Funding	13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023	9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
3213	ESSER III	ARP								
3214	ESSER III - LLM	ARP								
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								

		SB98 Learning Loss Mitigation			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities		
Program											
Program Acronym	LLM	LLM	LLM	COVID-19	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras	
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State	
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98	
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22	
Resource	3215	3220	7420	7388	3210	3212	3213/3214	7422	7425	7426	

COVID-19 Resources for LEAs Summarized

Updated March 26, 2021

Various state and federal resources are available to local educational agencies (LEAs) in response to the COVID-19 pandemic, with varying deadlines, allowable uses, and methods of distribution. All the information can make your head spin, but we have prepared a quick reference guide that seeks to provide all the necessary information about these resources in one place, with links to additional details and estimates for how much your LEA can expect to receive.

Funding	Source of Funding	State Funding Amount	Distribution	Allowable Uses	Timeline for Use	SACS ¹ Code	Additional Considerations
Coronavirus Relief (CR) Fund	Allocated through state Learning Loss Mitigation Fund Funds derived from federal Coronavirus Aid, Relief, and Economic Security (CARES) Act	\$4.4B for K–12 education	Learning Loss Mitigation Fund include three distribution formulas: 1. Proportion of 2019–20 LCFF ² supplemental and concentration grant entitlement 2. Proportion of 2019–20 Fall 1 Census enrollment of SWDs ³ ages 3 to 22 3. Proportion of 2019–20 LCFF entitlement CDE⁴ allocation amounts	1. Student learning supports 2. Extended instructional time for students 3. Additional core academic student supports 4. Integrated services that support teaching and learning—such as technology needs, mental health services, staff professional development, and student nutrition 5. Addressing health and safety concerns	March 1, 2020, to May 31, 2021	Resource Code 3220	Receipt of Learning Loss Mitigation funds were contingent on the adoption of a Learning Continuity and Attendance Plan, adopted by September 30, 2020, as well as specified reporting requirements of unexpended funds LEAs must apply for funds

Funding	Source of Funding	State Funding Amount	Distribution	Allowable Uses	Timeline for Use	SACS ¹ Code	Additional Considerations
Proposition 98—Learning Loss Mitigation Fund	<p>Allocated through state Learning Loss Mitigation Fund</p> <p>Derived from state Proposition 98 funds</p>	\$540M	<p>Proportion of 2019–20 LCFF entitlement</p> <p>CDE allocation amounts</p>	<ol style="list-style-type: none"> 1. Student learning supports 2. Extended instructional time for students 3. Additional core academic student supports 4. Integrated services that support teaching and learning—such as technology needs, mental health services, staff professional development, and student nutrition 5. Addressing health and safety concerns 	March 1, 2020, to June 30, 2021	Resource Code 7420	<p>Receipt of Learning Loss Mitigation funds were contingent on the adoption of a Learning Continuity and Attendance Plan, adopted by September 30, 2020, as well as specified reporting requirements of unexpended funds.</p>

Funding	Source of Funding	State Funding Amount	Distribution	Allowable Uses	Timeline for Use	SACS ¹ Code	Additional Considerations
In-Person Instruction Grant	State Proposition 98 funds	\$2.0B	Proportion of 2020–21 LCFF entitlement CDE allocation amounts	Any purpose consistent with providing in-person instruction—such as COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation, and other school site upgrades necessary for health and safety, salaries for employees providing in-person instruction or services, and mental health support services provided in conjunction with in-person instruction	Available for expenditure through August 31, 2022	Resource Code 7422	<p>Must offer in-person instruction to required students by April 1, 2021</p> <p>Grant reduced 1% each day until in-person instruction is offered to all required students</p> <p>Grant forfeited for failure to offer in-person instruction to required students by May 15, 2021, or for failure to provide continuous in-person instruction through the end of the school year</p> <p>Certification to the CDE by June 1, 2021, that the LEA has complied with grant requirements</p> <p>Report of final expenditure of funds due to the CDE by December 1, 2022</p>

Funding	Source of Funding	State Funding Amount	Distribution	Allowable Uses	Timeline for Use	SACS ¹ Code	Additional Considerations
Expanded Learning Opportunity Grant	State Proposition 98 funds	\$4.6B	Proportion of 2020–21 LCFF entitlement plus \$1,000 for each enrolled homeless student CDE allocation amounts	<ol style="list-style-type: none"> 1. Extended instructional learning time 2. Learning recovery 3. Integrated student supports to address other barriers to learning 4. Learning hubs 5. Supports for credit-deficient students 6. Additional academic services 7. Professional development 	Available for expenditure through August 31, 2022	<p>10% Reserve for Paraprofessionals – Resource Code 7426</p> <p>Remaining Funds – Resource Code 7425</p>	<p>By June 1, 2021, local board adoption of a plan for use of grant funds CDE plan template</p> <p>At least 85% of funds must be used for in-person services</p> <p>At least 10% of funds must be used to hire paraprofessionals (can be used to meet 85% requirement for in-person services)</p> <p>Report of final expenditure of funds due to the CDE by December 1, 2022</p>

Funding	Source of Funding	State Funding Amount	Distribution	Allowable Uses	Timeline for Use	SACS ¹ Code	Additional Considerations
Governor's Emergency Education Relief (GEER) Fund	Allocated through state Learning Loss Mitigation Fund Funds derived from federal CARES Act	\$355M	Proportion of Fall 1 Census enrollment of SWDs ages 3 to 22 CDE allocation amounts	<ol style="list-style-type: none"> 1. Student learning supports 2. Extended instructional time for students 3. Additional core academic student supports 4. Integrated services that support teaching and learning—such as technology needs, mental health services, staff professional development, and student nutrition 5. Addressing health and safety concerns 	March 13, 2020, to September 30, 2022	Resource Code 3215	<p>Receipt of Learning Loss Mitigation funds were contingent on the adoption of a Learning Continuity and Attendance Plan, adopted by September 30, 2020, as well as specified reporting requirements of unexpended funds</p> <p>Subject to federal equitable services requirements for private schools</p> <p>LEAs must apply for funds</p>
Elementary and Secondary School Emergency Relief (ESSER) I	Federal CARES Act	\$1.65B	<p>90% of state share—\$1.48 billion—distributed to LEAs in proportion to Title I, Part A funds that each LEA received in fiscal year 2019–20</p> <p>CDE allocation amounts</p>	<p>Very broad discretion to use ESSER funds to support coronavirus response activities</p> <p>List of allowable uses</p>	March 13, 2020, to September 30, 2022	Resource Code 3210	<p>Subject to federal equitable services requirements for private schools</p> <p>LEAs must apply for funds</p>

Funding	Source of Funding	State Funding Amount	Distribution	Allowable Uses	Timeline for Use	SACS ¹ Code	Additional Considerations
ESSER II	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	\$6.7B	90% of state share—\$6 billion—distributed to LEAs in proportion to Title I, Part A funds that each LEA received in fiscal year 2020–21 CDE allocation amounts	Very broad discretion to use ESSER funds to support coronavirus response activities List of allowable uses	March 13, 2020, to September 30, 2023	Resource Code 3212	No equitable services requirement LEAs must apply for funds
ESSER III	American Rescue Plan	\$15.1B	90% of state share—\$13.6 billion—distributed to LEAs in proportion to amount of Title I, Part A funds that each LEA received in fiscal year 2020–21 SSC allocation estimates	Very broad discretion to use ESSER funds to support coronavirus response activities, similar to ESSER II funds 20% of LEA allocation must be used for learning loss mitigation	March 13, 2020, to September 30, 2024	TBD	No equitable services requirement LEA maintenance of equity requirement
Senate Bill 117	State General Fund	\$100M \$17.38 per average daily attendance, minimum of \$250 per LEA	On the basis of 2019–20 First Principal Apportionment CDE allocation amounts	Maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment, and materials necessary to provide students with opportunities for distance learning	Open	Resource Code 7388	

¹Standardized Account Code Structure

²Local Control Funding Formula

³Students with disabilities

⁴California Department of Education