

SCOE BIZ

Business Services Bulletin No. 22-15



5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 ■ www.scoe.org

February 24, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director of External Fiscal Services
Subject: February 2022 Edition

2021-22 First Principal Apportionment

The 2021–22 First Principal (P-1) Apportionment has been certified, which includes updated calculations for 2020–21 Annual and 2019–20 Second Annual Recertification. The following information is available on the California Department of Education’s (CDE) website at <https://www.cde.ca.gov/fg/aa/pa/pa2122.asp> to assist local educational agencies (LEA) in understanding the components of the 2021–22 P-1:

- [Apportionment letter](#) and accompanying [attachment](#) that describe the funding calculations and available resources
- LEA Funding Detail:
 - [Funding Exhibits](#): Detailed entitlement calculations by LEA for each Principal Apportionment program, including three new exhibits for fiscal year 2021–22:
 - Special Education Mental Health Services
 - Special Education Early Intervention Preschool Grant
 - Expanded Learning Opportunities Program (example attached of new exhibit)
- [Excel files](#):
 - Principal Apportionment Summary, Adjustments and Prior Year Recomputations, Payment Schedules, etc.
- [Statewide LCFF Summary Data](#): Statewide summary data of the main components of the Local Control Funding Formula (LCFF), including base, supplemental, and concentration grants.
- Special Education details, including the Special Education Local Plan Area Assembly Bill 602 Average Daily Attendance and Prior Year Base Rate are available on the Special Education web page at <https://www.cde.ca.gov/fg/aa/se/index.asp>.

2021–22 EPA Third Quarter Apportionment

The 2021–22 Third Quarter Apportionment for the Education Protection Account (EPA) has also been certified. The EPA entitlement schedule and apportionment letter are now available on the CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/epa2122.asp>. County treasurers are estimated to receive warrants for the EPA apportionment on March 24, 2022.

ESSA PPE Update

The web application for LEAs to submit school and LEA-level per-pupil expenditure data has been open since mid-November. **All LEAs (both District and Charters) are expected to submit data to the CDE no later than March 1, 2022.** Login information for the application was sent to each LEA Superintendent and Administrator of direct-funded charter schools listed in the California School Directory. Please contact your SCOE Fiscal Advisor with any last-minute questions.

ESSER and GEER Annual Reporting

Every local education agency (LEA) who received Elementary and Secondary School Emergency Relief (ESSER) I, ESSER II, ESSER III, and/or Governor's Emergency Education Relief (GEER) I funding will be required to report to the CDE for the Annual Report. **The reporting time period that will be covered will be from October 1, 2020 through June 30, 2021.** The Annual Reporting will begin in April 2022. It's recommended LEAs start gathering data now to ensure the reporting requirement is met. Here is a [list](#) of the data LEAs will need to report.

ESSER III: Linking Plans

CDE has also developed a new opportunity for LEAs to provide links to their latest Safe Return to In Person Instruction Plan and ESSER III Expenditure Plan. To report their links, LEAs can log into the CDE CARES Act Reporting Portal and select the ESSER III Plans report. This portal will remain continuously open so that links can be updated, as needed.

Here is the link: [CDE CARES Act Reporting Portal](#)

CARS – Consolidated Application and Reporting System

The CARS Winter Release of data collections is now open. The deadline for data certification is **March 11, 2022.** The CDE offers a training webinar for new users, Navigating CARS. The webinar can be accessed at <https://www.cde.ca.gov/fg/aa/co/cars.asp>. Details on changes in reporting for the Winter Release can be found at the same link. Please contact Jenny Im at jim@scoe.org or your SCOE Fiscal Advisor if you have any questions.

A-G requirement

The A-G Completion Improvement Grant is state funding provided to local educational agencies for additional supports to help increase the number of California high school pupils, particularly low-income, English learner, and foster youth students, who graduate from high school with A-G eligibility. Funds are provided via three grants: A-G Access Grant, A-G Success Grant, and A-G Learning Loss Mitigation Grant.

Grant recipients must develop a plan by April 1, 2022, that describes how the funds received will increase or improve services for unduplicated students to improve A-G eligibility, including information about the number of students identified for opportunities to retake courses in accordance with the A-G Learning Loss Mitigation Grant. **The plan shall be discussed at a regularly scheduled governing board meeting and adopted at a subsequent meeting.** Note: a template created by the CDE is pending (LEAs can use their own template). Additionally, allocations were posted with an error at the beginning of the month; therefore, corrected allocations are also pending.

Senate bill 328: Middle and High School Start Time Reminder

Senate Bill 328 added EC Section 46148, which requires all charter schools and non-rural school districts to begin the schoolday at their middle and high schools no earlier than 8:00 or 8:30am respectively. Implementation date of the bill's provisions at middle and high schools is July 1, 2022, or the date on which a school district's or charter school's respective collective bargaining agreement that is operative on January 1, 2020 expires, whichever is later. Once implemented, instruction offered before the required start times cannot be used to meet the instructional time requirements or claimed for attendance credit

Reserve Cap trigger for Fiscal Year 2022-23

The Governor's January FY23 Budget proposal includes deposits into the education rainy day fund for 2020-21 through 2022-23 since all four conditions of Proposition 2 would be met. The proposed deposits would trigger the cap on district reserves for the 2022-23 fiscal year. This means districts affected by the reserve cap should be planning now. Basic aid and districts with fewer than 2,501 ADA are exempt from the reserve cap.

[Here](#) is a presentation from August 2021 from the Advisor team on options for districts over their cap amount.

Classified School Employee Summer Assistance Program Year 4 (2022-23)

The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar for dollar match on amounts withheld from a participating local educational agency's (LEA's) classified school employees' monthly paychecks during the 2022-23 school year. The classified employees' pay withheld and the state match funds will be paid by LEAs to the LEA's eligible employees in the summer months following the 2022-23 school year.

School districts and county offices of education that elect to participate must notify their classified school employees by January 1, 2022, and **the California Department of Education (CDE) by April 1, 2022.** More information can be found on the CDE webpage at <https://www.cde.ca.gov/fg/aa/ca/csesap.asp>. A summary of key dates and requirements that LEAs need to be aware of in implementing the program if the LEA decides to participate in FY23 can be found [here](#).

Developer Fee Study Reminder

For a school district to levy statutory developer (level 1) fees, it is required to prepare a developer fee justification study that demonstrates a reasonable relationship between residential, commercial and industrial development in the district and the need for additional school facilities. While the State Allocation Board (SAB) adjusts statutory developer fees every even-numbered year, it's important to note a school district should also consider updating its study when circumstances change, such as when student enrollment decreases or classroom capacity increases.

Reminder:

Please submit SCOE Biz 22-13: Audit Selection as soon as possible and no later than April 1, 2022
Please submit SCOE Biz 22-09: Audit Certification and Corrective Actions to your Fiscal Advisor

Fiscal Reports by School Services of California

School Services does an excellent job of providing explanations to current topics. If you are a member of School Services of California you can also see these reports by logging in to view on their web page or subscribe to their email services. Attached for your convenience is:

- State Revenues Look Promising

Attachments:

- 2021-22 First Principal Apportionment Summary
- 2021-22 First Principal Apportionment Monthly Payments
- New Exhibit: Expanded Learning Opportunities
- Revised Legal Update from SCLS on the new Supplemental Sick Leave

Dates to Remember:

03/15/2022 2nd Interim Reports due to SCOE
03/17/2022 Escape Position Control Budget Development Workshop [Click here to register](#)
03/24/2022 DBUG (will be offered in a hybrid setting – in-person in TLC and zoom)
TBD CBO Breakfast

NOTE:

- Want to add something to a DBUG Agenda? Want a topic added to SCOE Biz? Contact DBUG Chair Christina Menicucci
- Documents presented at [DBUG](#) found posted at <http://www.scoe.org/pub/htdocs/fiscal-dbug.html>
- [Workshop manuals](#) and [Fiscal Services/IT forms](#) may be found at <http://www.scoe.org/escape> under the heading of Resources on the left side of the page.

Upcoming Annual Reporting Requirements

EDReliefFunds <EDReliefFunds@cde.ca.gov>
To: Sarah Lampenfeld <slampenfeld@scoe.org>

Wed, Feb 2, 2022 at 3:13 PM

You are receiving this message because you are subscribed to the CDE ED Relief Funds listserv.

February 2, 2022

The California Department of Education (CDE) is reaching out to you to provide an update regarding the required Annual Reporting for the U.S. Department of Education.

Every local education agency (LEA) who received Elementary and Secondary School Emergency Relief (ESSER) I, ESSER II, ESSER III, and/or Governor's Emergency Education Relief (GEER) I funding will be required to report to the CDE for the Annual Report. **The reporting time period that will be covered will be from October 1, 2020, through June 30, 2021.** The Annual Reporting will begin in April 2022.

ESSER I, II, and III Annual Reporting

LEAs will be required to report expenditures for ALL ESSER funding sources by the following categories in this reporting period:

- Addressing Physical Health and Safety
- Meeting Students' Academic, Social, Emotional, and Other Needs (Excluding Mental Health Supports)
- Mental Health Supports for Students and Staff
- Operational Continuity and Other Allowed Uses

Under each of the ESSER categories above, LEAs will be required to report the **total amount expended** for:

- Personnel Services – Salaries
- Personnel Services – Benefits
- Purchased Professional and Technical Services
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Debt Service and Miscellaneous
- Other Items

LEAs will report additional allowable use categories (Yes/No) for which the 20% of ESSER III funds reserved to address the impact of learning loss (resource code 3214) were used.

LEAs will also be required to report on planned uses of funds by each category by percentage.

Additionally, LEAs will be required to answer whether they have spent ESSER funds (Yes/No) on the following items in this reporting period:

- Promoting vaccination
- Consistent and correct mask use

- Physical distancing
- Screening testing to promptly identify cases, clusters, and outbreaks
- Ventilation
- Handwashing and respiratory etiquette
- Staying home when sick and getting tested
- Contact tracing
- Cleaning and disinfection

Furthermore, LEAs will report as to whether or not (Yes/No) they used ESSER funding for providing internet access, reengaging students, allocation of resources, and addressing learning loss in this reporting period.

Like last year, LEAs will also be required to report on the number of Full-Time Equivalent positions, which includes all staff regardless of whether the position is funded by Federal, State, local, or other funds.

GEER Annual Reporting

For GEER funding, LEAs will have to report as to whether or not (Yes/No) funds have been used during this reporting period for:

- Purchasing educational technology
- Activities focused on addressing 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
- Providing mental health services and supports
- Sanitization and minimizing the spread of infectious diseases
- Extended learning time opportunities
- Other

LEAs will be additionally required to report on planned uses of funds by category by percentage for:

- Purchasing educational technology
- Providing mental health services and supports
- Sanitization and minimizing the spread of infectious diseases, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases
- Extended learning time opportunities, including tutoring, summer learning, and supplemental afterschool programs.
- Other
- Not yet determined

An additional category of planned uses by percentage is also required, but can include planned funds from categories listed above:

- Activities focused specifically on addressing 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

LEAs will also be required to answer (Yes/No) if GEER funding was used to provide home internet access, mobile hotspots, devices, internet subscriptions for students, home internet access, and/or Other in this reporting period.

For GEER Annual Reporting, LEAs will also be required to report how many non-public and public schools received GEER funding or services during this reporting period.

The CDE recommends LEAs start collecting this information now to support future reporting.

If you have additional questions, please send questions via email to EDReliefFunds@cde.ca.gov.

Thank you!

CDE Federal Stimulus Team

Join the CDE ED Relief Funds listserv by sending a blank email message to join-edrelieffunds@mlist.cde.ca.gov.

SCOE BIZ

Business Services

Bulletin No. 22-13



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January 27, 2022

To: District CBOs, Charter School CBOs & Directors
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2021-22 Auditor Selection

Please RETURN this form with copy of your LEA's audit contract no later than APRIL 1, 2022. Scanned and emailed forms are acceptable. Send to slampenfeld@scoe.org

Education Code Section 41020 et seq "Requirement for an annual audit" states in part... "Not later than the first day in May of each fiscal year... the governing board of each local education agency shall provide for an audit of the books and accounts of the local education agency... or make arrangements with the county superintendent... to provide for that auditing... If the governing board... has not provided for an audit... **by April 1**, the county superintendent shall provide for the audit..."

For a list of auditors who can perform local education agency audits go to the State Controller's web page located at:

- https://www.sco.ca.gov/aud_k12_lea.html
- Under "Independent Auditors Resources", click on "Certified Public Accountants Directory Service (CPADS)"
- At the left, click on "CPA List"

NOTE: Audit contracts must contain language found in Education Code Section 14505 and Auditor rotation requirements found in Section 41020 (f) (2). Please see reverse.

Local Education Agency Name

Date

The governing board complies with Education Code Section 41020 (f)(2) regarding rotation of audit partners and has selected the certified public accounting firm of:

Name, Address, Telephone number

The fee for audit services for 2021-22 is \$_____.

A copy of the audit contract is attached (Required). Fees for multiple year contracts are as follows (include year and fee):

Signed: _____
Authorized Signature Printed Name Position

Education Code [14505.](#)

The governing board of each school district and each office of the county superintendent of schools shall include the following two provisions in their contracts for audits:

(a) A provision to withhold 10 percent of the audit fee until the Controller certifies that the audit report conforms to the reporting provisions of subdivision (a) of Section 14503.

(b) A provision to withhold 50 percent of the audit fee for any subsequent year of a multiyear contract if the prior year's audit report was not certified as conforming to reporting provisions of subdivision (a) of Section 14503. This provision shall include a statement that a multiyear contract will be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The amount withheld is not payable unless payment is ordered by the California Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of subdivision (a) of Section 14503.

(c) Within 30 days from the date of receipt of written notification that the Controller refuses to certify an audit report as conforming to reporting provisions of subdivision (a) of Section 14503, an auditor or audit firm having a portion of an audit fee withheld pursuant to these provisions may file an appeal in writing with the California Board of Accountancy. The board shall complete an investigation of the appeal within 90 days of the filing date and, on the basis of the investigation, do either of the following:

(1) Order the Controller to provide notification that the audit report conforms to reporting provisions of subdivision (a) of Section 14503.

(2) Schedule the appeal for a hearing, in which case the final action on the appeal shall be completed by the board within one year from the date of filing the appeal.

(d) If the board orders the Controller to provide notification that the audit report conforms to reporting provisions of subdivision (a) of Section 14503, the Controller shall notify the contracting school district which shall then release the portion of the audit fee being withheld in accordance with this section.

(Amended by Stats. 2000, Ch. 1055, Sec. 11. Effective September 30, 2000.)

Education Code [41020 \(f\)\(1\)\(2\).](#)

(f) (1) The audits shall be made by a certified public accountant or a public accountant, licensed by the California Board of Accountancy, and selected by the local educational agency, as applicable, from a directory of certified public accountants and public accountants deemed by the Controller as qualified to conduct audits of local educational agencies, which shall be published by the Controller not later than December 31 of each year.

(2) Commencing with the 2003–04 fiscal year and except as provided in subdivision (d) of Section 41320.1, it is unlawful for a public accounting firm to provide audit services to a local educational agency if the lead audit partner, or coordinating audit partner, having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local educational agency in each of the six previous fiscal years. The Education Audits Appeal Panel may waive this requirement if the panel finds that no otherwise eligible auditor is available to perform the audit.

SCOE BIZ

Business Services Bulletin No. 22-09



5340 Skylane Boulevard
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(707) 524-2600 ■ www.scoe.org

November 18, 2021

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2020-21 Audit Report and Audit Findings

Audit findings and resolution of such findings are the responsibility of the school districts and charters. The County Office of Education is responsible for reviewing school district audit findings related to the following areas:

- 10000** Attendance
- 20000** Inventory of Equipment
- 30000** Internal Control
- 60000** Miscellaneous
- 61000** Classroom Teacher Salaries
- 62000** Local Control and Accountability Plan
- 70000** Instructional Materials
- 71000** Teacher Misassignments
- 72000** School Accountability Report Card (SARC)

The County Office must determine whether the exceptions have been corrected or have an acceptable plan of correction. If the district response to an audit finding listed in the audit report was sufficient, no further action is necessary. However, SCOE District Fiscal Management Advisors may request additional information for certain findings. Please note that monetary findings listed in the audit report AND findings that are continually repeated year after year are of concern to us. Corrective action plans should be in place to ensure that an event is not repeated.

PLEASE:

1. Complete the following forms:

- a. **Audit Certification ~ attached**
- b. **Certification of Corrective Action (if audit findings) ~ attached**
- c. **Supporting documentation for Certification of Correction Action (if requested by SCOE District Fiscal Management Advisor)**

2. Return above to your SCOE District Fiscal Management Advisor by the indicated due dates.

Deadlines for responding to the audit are as follows:

Extensions – Inoperable for 2020-21 Audit reports

New due date (one-time extension): ON OR BEFORE January 31, 2022! SCOE recommends working with your auditor NOW to set up timelines and dates that work for the LEA and the Auditor. 2020-21 audit reports must be filed with the SCO, CDE, and SCOE. A copy of the management letter, if issued, must be submitted along with the LEA's annual report.

The following dates are based on Sections 18 and 19 of Assembly Bill 130 (Chapter 44, Statutes of 2021) and Section 7 of AB 130 (Chapter 252, Statutes of 2021). **These dates are for the 2020-21 audit reports only!**

February 28	Review the annual audit, audit exceptions, going concerns, findings, board recommendations and corrective action plans contained in the independent audit report at a public meeting, as a regular board agenda item [E.C. 41020.3(a)].
March 15	Submit to the County Office an Audit Certification verifying the Board has approved the Audit.
April 15	Submit to the County Office a Certification of Corrective Action adopted by the Board [E.C. 41020(j)(2)].

Change to COE's Annual Certification for 2020-21 ONLY. No extensions to the following dates!

April 1	Submit to the County Office verification that the governing board has approved a contract for audit services for the current fiscal year.
April 30	County may schedule and meet with the respective audit firms for an entrance interview for districts with financial concerns. Discussion will be focused on the manner in which findings are written; review of the changes that have occurred in the State Controller's audit guide; specific concerns about individual districts with qualified or negative interim reports or with other going concern issues. Also, prior-year Certification of Corrective Actions will be reviewed with the auditors.
June 15	County shall certify to the Superintendent of Public Instruction that all LEA audits have been reviewed, that all exceptions required to be reviewed have been reviewed, and note any exceptions which have not been corrected or where a correction plan is not in place [E.C. 41020(k)].

In summary, each district should follow these steps:

Step 1:

- a) Request that your Board accept the 2020-21 Audit by **February 28**.
- b) After the Board approves the Audit, complete the attached Audit Certification form and submit to SCOE Advisor by **March 15**

Step 2:

- a) Discuss with your Board any audit findings and corrective actions necessary (at a meeting on or before February 28).
- b) Complete the Certification of Corrective Action and the Audit Finding Corrective Action sheets, after resolution of all findings, and send to your SCOE Advisor by **April 15**.
- c) If you prefer to complete steps 1 and 2 at the same time, submit both the Certification of Corrective Action and the Audit Finding Corrective Action sheets to SCOE by **March 15**.
- d) Complete any and all audit adjustments or by Second Interim Report, **at the latest, immediately following board approval**.

Review the California State Accounting Manual (CSAM), Procedure 215, for more information on Audit Adjustments.

If you have questions, please call your SCOE Advisor or call the Director, External Fiscal Services at (524-2635). We appreciate your attention to this matter.



AUDIT CERTIFICATION

2020-21 FINANCIAL REPORT/AUDIT

District/Charter Name _____ Sonoma County, California

In accordance with Education Code section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting, on or before February 28th (or for charter schools pursuant to Education Code section 47605) and

THEREBY, as written verification of said review, the Governing Board reviewed and accepted

on _____ the **Annual Financial Report as of June 30, 2021.**

(Signature) District Superintendent/Charter School Official

Date

Printed name

Submit the original signature copy of the Audit Certification by **March 15, 2021** to your **SCOE Advisor** at:
Business Services
Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403

SCOE Use only: reviewed by: _____ date reviewed: _____



CERTIFICATION OF CORRECTIVE ACTION

2020-21 AUDIT FINDINGS AND RECOMMENDATIONS

District Name _____
Sonoma County, California

- 2020-21 Certification of Corrective Action is hereby filed by the Governing Board of the school district.

Clerk/Secretary of the Governing Board

Date of Meeting

- 2020-21 Certification of Corrective Action

The Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.

District Superintendent

Date

For additional information

Contact: _____

Phone: _____

Submit original of the Certification of Corrective Action together with each Audit Finding Corrective Action form and corresponding documentation by **April 15, 2021** to your **SCOE Advisor** at:

Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403

SCOE Use only: reviewed by: _____ date reviewed: _____

2020-21 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by April 15, 2021 or immediately following board approval

District: _____

Finding Category: _____ (see list at bottom of page)

Finding Number: _____ **Page Number:** _____

<p>A. Describe below specific corrective action(s) used in resolving the audit finding.</p> <p>B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide <u>all</u> documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.</p>	
<p>C. Did this finding require a corrective report? →</p>	<p>Yes</p> <p>No</p>
<p>If yes, attach a copy of an acceptable plan of correction.</p>	

AB 3627 Finding Category Types	
10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Revenues Look Promising



[BY PATTI F. HERRERA, EDD](#)

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posted February 22, 2022

In its February [Finance Bulletin](#), the Department of Finance (DOF) issued a promising state revenue outlook but cautions against too much optimism before May when we will have a more accurate account of tax collection revenues.

The cautionary tone is due primarily to corporation tax revenues that can and likely will be offset by personal income tax credits, which will moderate net state revenues. The other reason for caution is the broader impact of historic inflation on the U.S. and California economies. On this latter issue, U.S. inflation grew to 7.5% in January 2022 after Governor Gavin Newsom issued his 2022-23 State Budget proposal. Many anticipated higher inflation, which had already reached 7% in December 2021; however, the DOF reports that the latest inflation figure represents the fastest increase since February 1982. According to the DOF, U.S. inflation almost quadrupled from 1.2% in 2020 to 4.7% in 2021 with many factors contributing to it, including increased transportation and housing costs.

Relative to employment, national trends continue to be better than the state with nearly every industry sector having recovered from job losses at the start of the COVID-19 pandemic and four sectors exceeding pre-pandemic employment levels. California, by contrast, has recovered just 71.7% of the nonfarm jobs lost in March and April 2020 with only two sectors (professional and business services) fully recovering to their pre-pandemic February 2020 levels.

To the issue that we track most carefully through the monthly bulletins, 2021-22 year-to-date state revenues are outpacing estimates assumed in the 2022-23 Governor's Budget forecast by \$15.95 billion. Again, the DOF cautions that current estimates could be moderated later by less personal income tax revenues, which we will not know until more complete tax return data are available, or after April 15. This is because of the nearly \$16 billion in unanticipated revenues, \$6.2 billion is due to higher revenues from a corporation tax component that allows some taxpayers to reduce their federal tax liability. Every dollar received by this corporation tax component generates an equal dollar of personal income tax credit. Thus, when California residents file their 2021 tax returns, we will have a much clearer picture of how impactful this tax policy has on personal income tax revenues. However, as it stands, state revenues from the big three revenue sources are provided in the table below.

“Big Three” Taxes			
Year-to-Date (in millions)			
	Projection	Actual	Change
Personal Income Tax	\$76,711	\$85,886	\$9,175 (12.0%)
Sales and Use Tax	\$17,919	\$17,696	-\$223 (-1.2%)
Corporation Tax	\$10,003	\$17,998	\$7,995 (79.9%)

Notwithstanding the DOF’s caution, state revenues will be higher than the Governor’s January estimates when he issues his revised State Budget in May. It’s just a question of by how much. Since Test 1 is the operative test for the Proposition 98 minimum guarantee for 2021-22 and 2022-23, K-14 education funding will increase by 40 cents of every new, unanticipated state dollar.

Principal Apportionment Summary

2021-22 First Principal (P-1) Apportionment

LEGEND: AB 602 = Assembly Bill 602; ADA = Average Daily Attendance; COE = County Office of Education; LCFF = Local Control Funding Formula; PY = Prior Year; EPA = Education Protection Account; D= Direct (county) funded charter; L = Local (authorizer) funded; * = Closed or not operating charters in 2021-22 fiscal year

Payment Type: 1 = Paid pursuant to Education Code (EC) section 14041(a)(2); 2 = Paid pursuant to EC section 14041(a)(6); 3 = Paid pursuant to EC section 14041(a)(7)

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	District Type	County Office of Education LCFF State Aid (0000-8011) A-1	School District LCFF State Aid (0000-8011) A-2	Charter School LCFF State Aid (0000-8011) A-3	School District Basic Aid "Choice" (0000-8011) A-4	School District Basic Aid Supplement Charter School Adjustment (0000-8011) A-7	Special Education AB 602 (6500-8311) A-9	Special Education Infants 0-2 (6510-8311) A-10	Special Education Mental Health Services (6546-8590) A-11	Special Education Early Intervention Preschool Grant (6547-8590) A-12	Expanded Learning Opportunities Program (2600-8590) A-13	Transfer of Funds for County Served District Funded ADA (0000-7142 for districts and 0000-8710 for COEs) A-14	Amount Charter Overpaid A-18	PY Amount Charter Overpaid A-19	Adjustments and PY Recompensations A-20	Total Principal Apportionment (Sum of A-1 through A-20) B-1	EPA Entitlement (1400-8012) C-1	Total of LCFF State Aid and EPA Entitlement (A-1 + A-2 + A-3 + C-1) D-1	Payment Type
49	10496	0000000	N/A	N/A	Sonoma Co. Office of Education	CO OFFICE	8,309,603	-	-	-	-	53,511,111	281,438	5,364,135	-	-	238,262	-	-	(3,012,858)	64,691,691	8,360	8,317,963	1
49	70599	0000000	N/A	N/A	Alexander Valley Union Elementary	ELEMENTARY	-	298,328	-	-	-	-	-	-	6,898	50,000	-	-	-	(31,233)	323,993	21,868	320,196	2
49	70607	0000000	N/A	N/A	West Sonoma County Union High	HIGH	-	5,971,698	-	-	-	-	-	-	-	50,000	(84,808)	-	-	(390,185)	5,546,705	344,080	6,315,778	1
49	70615	0000000	N/A	N/A	Bellevue Union	ELEMENTARY	-	9,820,101	-	-	-	-	-	-	255,227	1,606,931	-	-	-	(1,054,085)	10,628,174	306,372	10,126,473	1
49	70623	0000000	N/A	N/A	Bennett Valley Union Elementary	ELEMENTARY	-	3,286,378	-	-	-	-	-	-	62,082	181,925	-	-	-	(240,498)	3,289,887	193,864	3,480,242	1
49	70649	0000000	N/A	N/A	Cinnabar Elementary	ELEMENTARY	-	500,737	-	-	617,528	-	-	-	-	50,000	-	-	-	(62,538)	1,105,727	4,020	504,757	1
49	70649	6051635	1310	L	Cinnabar Charter	ELEMENTARY	-	-	1,082,786	-	-	-	-	-	-	89,544	-	-	-	(49,251)	1,123,079	111,591	1,194,377	1
49	70656	0000000	N/A	N/A	Cloverdale Unified	UNIFIED	-	4,632,749	-	-	-	-	-	-	41,388	297,398	-	-	-	(386,345)	4,585,190	263,884	4,866,633	2
49	70672	0000000	N/A	N/A	Dunham Elementary	ELEMENTARY	-	146,526	-	-	167,612	-	-	-	-	50,000	-	-	-	(22,765)	341,373	25,557	172,083	1
49	70672	0122440	1194	L	Dunham Charter	ELEMENTARY	-	-	664,891	-	-	-	-	-	-	50,000	-	-	(178,656)	(56,708)	479,527	328,414	993,305	1
49	70680	0000000	N/A	N/A	Forestville Union Elementary	ELEMENTARY	-	439,479	-	11,749	117,653	-	-	-	41,388	50,000	-	-	-	(29,519)	630,750	9,888	449,367	1
49	70680	0112987	0842	L	Forestville Academy	ELEMENTARY	-	-	122,347	-	-	-	-	-	-	55,778	-	-	-	(36,374)	141,751	35,474	157,821	1
49	70698	0000000	N/A	N/A	Fort Ross Elementary	ELEMENTARY	-	72,066	-	-	-	-	-	-	-	50,000	-	-	-	(27,500)	94,566	2,836	74,902	1
49	70706	0000000	N/A	N/A	Geyserville Unified	UNIFIED	-	410,531	-	139,856	-	-	-	-	20,694	50,000	-	-	-	(27,500)	593,581	40,318	450,849	1
49	70714	0000000	N/A	N/A	Gravenstein Union Elementary	ELEMENTARY	-	632,303	-	-	1,730,063	-	-	-	27,592	50,000	-	-	-	22,013	2,461,971	14,914	647,217	1
49	70714	6051742	1445	L	Gravenstein Elementary	ELEMENTARY	-	-	1,660,247	-	-	-	-	-	-	72,894	-	-	-	(40,093)	1,693,048	214,444	1,874,691	1
49	70714	6051759	1444	L	Hillcrest Middle	ELEMENTARY	-	-	954,629	-	-	-	-	-	-	50,000	-	-	-	(27,500)	977,129	187,582	1,142,211	1
49	70722	0000000	N/A	N/A	Guerneville Elementary	ELEMENTARY	-	471,540	-	-	718,018	-	-	-	-	50,000	-	-	-	(2,001,398)	(761,840)	4,968	476,508	1
49	70722	0139048	2037	D	California Pacific Charter - Sonoma	ELEMENTARY	-	-	833,000	-	-	-	-	-	-	-	-	-	-	98,914	931,914	31,140	864,140	1
49	70722	6051767	1978	L	Guerneville Elementary (Charter)	ELEMENTARY	-	-	966,483	-	-	-	-	-	-	77,959	-	-	-	69,125	1,113,567	34,444	1,000,927	1
49	70730	0000000	N/A	N/A	Harmony Union Elementary	ELEMENTARY	-	523,123	-	-	1,881,917	-	-	-	13,796	50,000	-	-	-	6,546	2,475,382	11,720	534,843	1
49	70730	6110639	0941	L	Salmon Creek School - A Charter	ELEMENTARY	-	-	474,508	-	-	-	-	-	-	50,000	-	-	-	(27,500)	497,008	25,502	500,010	1
49	70730	6120588	0492	D	Pathways Charter	ELEMENTARY	-	-	1,532,273	-	-	-	-	-	-	-	-	-	-	-	1,532,273	174,909	1,707,182	1
49	70763	0000000	N/A	N/A	Horicon Elementary	ELEMENTARY	-	112,358	-	-	-	-	-	-	-	50,000	-	-	-	(27,500)	134,858	11,276	123,634	1
49	70789	0000000	N/A	N/A	Kenwood	ELEMENTARY	-	101,864	-	12,323	-	-	-	-	13,796	50,000	(1,201)	-	-	(27,500)	149,282	21,342	123,206	2
49	70797	0000000	N/A	N/A	Liberty Elementary	ELEMENTARY	-	371,546	-	-	1,628,341	-	-	-	-	50,000	-	-	-	12,091	2,061,978	115,494	487,040	1
49	70797	0107284	0653	D	California Virtual Academy @ Sonoma	ELEMENTARY	-	-	5,031,979	-	-	-	-	-	-	-	-	-	(579,485)	(89)	4,452,405	2,229,369	7,261,348	1
49	70797	0139568	2071	D	Heartwood Charter	ELEMENTARY	-	-	2,762,368	-	-	-	-	-	-	-	-	-	-	(6,643)	2,755,725	71,324	2,833,692	1
49	70797	0140228	2102	L	Liberty Independent Study	ELEMENTARY	-	-	17,239	-	-	-	-	-	-	50,000	-	80,883	-	(29,023)	119,099	484	17,723	1
49	70797	6051833	1260	L	Liberty Elementary	ELEMENTARY	-	-	783,739	-	-	-	-	-	-	50,000	-	-	(150,444)	(27,524)	655,771	393,946	1,177,685	1
49	70805	0000000	N/A	N/A	Mark West Union Elementary	ELEMENTARY	-	1,769,784	-	-	2,632,634	-	-	-	34,490	135,747	-	-	-	(42,715)	4,529,940	84,366	1,854,150	2
49	70805	0105890	0616	L	Mark West Charter	ELEMENTARY	-	-	366,011	-	-	-	-	-	-	-	-	-	(25,622)	(9,336)	331,053	25,718	391,729	2
49	70805	6051858	1417	L	San Miguel Elementary	ELEMENTARY	-	-	1,168,309	-	-	-	-	-	-	91,419	-	-	(78,169)	(82,926)	1,098,633	75,214	1,243,523	2
49	70805	6111066	1422	L	John B. Riebli Elementary	ELEMENTARY	-	-	971,604	-	-	-	-	-	-	63,239	-	-	(85,192)	(67,456)	882,195	67,966	1,039,570	2
49	70813	0000000	N/A	N/A	Monte Rio Union Elementary	ELEMENTARY	-	129,882	-	-	-	-	-	-	6,898	50,000	-	-	-	(27,500)	159,280	14,548	144,430	1
49	70821	0000000	N/A	N/A	Montgomery Elementary	ELEMENTARY	-	91,797	-	-	-	-	-	-	-	50,000	-	-	-	(27,500)	114,297	4,108	95,905	1
49	70839	0000000	N/A	N/A	Oak Grove Union Elementary	ELEMENTARY	-	909,281	-	-	1,282,023	-	-	-	-	50,000	(13,624)	-	-	14,266	2,241,946	188,648	1,097,929	1
49	70839	0138065	1985	D	Pivot Charter School - North Bay	ELEMENTARY	-	-	2,326,425	-	-	-	-	-	-	-	-	-	-	(18,253)	2,308,172	61,670	2,388,095	1
49	70839	6051890	0655	L	Oak Grove Elementary/Willowside Middle	ELEMENTARY	-	-	2,650,555	-	-	-	-	-	-	85,584	-	-	(407,295)	(47,072)	2,281,772	1,682,773	4,333,328	1
49	70847	0000000	N/A	N/A	Old Adobe Union	ELEMENTARY	-	1,666,672	-	-	2,695,378	-	-	-	27,592	90,788	-	-	-	(49,935)	4,430,495	61,920	1,728,592	1
49	70847	0119750	1086	D	River Montessori Elementary Charter	ELEMENTARY	-	-	264,902	-	-	-	-	-	-	50,000	-	39,891	-	(36,238)	318,555	23,658	288,560	1
49	70847	0127555	1579	L	Loma Vista Immersion Academy	ELEMENTARY	-	-	1,158,118	-	-	-	-	-	-	166,269	-	-	-	(114,117)	1,210,270	85,174	1,243,292	1
49	70847	6051924	1423	L	Old Adobe Elementary Charter	ELEMENTARY	-	-	591,451	-	-	-	-	-	-	52,017	-	-	-	(45,387)	598,081	56,348	647,799	1
49	70847	6072136	1424	L	Miwok Valley Elementary Charter	ELEMENTARY	-	-	811,061	-	-	-	-	-	-	159,579	-	-	-	(103,956)	866,684	55,396	866,457	1
49	70847	6114755	1450	L	Sonoma Mountain Elementary	ELEMENTARY	-	-	805,029	-	-	-	-	-	-	50,000	-	-	-	(50,346)	804,683	83,584	888,613	1
49	70854	0000000	N/A	N/A	Petaluma City Elementary	ELEMENTARY	-	5,741,095	-	-	-	-	-	-	172,450	464,426	(1,286)	-	-	(839,396)	5,537,289	324,580	6,065,675	1
49	70854	6051981	1512	L	Penngrove Elementary	ELEMENTARY	-	-	1,499,051	-	-	-	-	-	-	85,038	-	-	-	6,393	1,590,482	88,096	1,587,147	1
49	70854	6119036	0382	D	Live Oak Charter	ELEMENTARY	-	-	799,607	-	-	-	-	-	-	50,000	-	-	-	7,868	857,475	50,564	850,171	1
49	70862	0000000	N/A	N/A	Petaluma Joint Union High	HIGH	-	21,526,780	-	-	-	-	-	-	-	-	-	-	-	-	21,526,780	2,063,663	23,590,443	1
49	70862	0131961	1726	L	Petaluma Accelerated Charter School	HIGH	-	-	359,002	-	-	-	-	-	-	-	-	-	-	(4,015)	354,987	23,220	382,222	1
49	70862	6051932	0480	L	Mary Collins Charter School at Cherry Valley	HIGH	-	-	1,283,759	-	-	-	-	-	-	50,743	-	-	-	(43,249)	1,291,253	77,282	1,361,041	1
49	70870	0000000	N/A	N/A	Piner-Olivet Union Elementary	ELEMENTARY	-	1,386,677	-	-	2,657,093	-	-	-	41,388	88,745	-	-	-	(4,933)	4,168,970	54,458	1,441,135	1
49	70870	0106344	0526	D	Northwest Prep Charter	ELEMENTARY	-	-	561,395	-	-	-	-	-	-	-	-	-	-	(316)	561,079	82,533	643,928	1
49	70870	6066344	1440	D	Olivet Elementary Charter	ELEMENTARY	-	-	1,121,916	-	-	-	-	-	-	94,534	-	-	-	(86,902)	1,129,548	54,840	1,176,756	1
49	70870	6109144	1439	D	Morrice Schaefer Charter	ELEMENTARY	-	-	1,255,098	-	-	-	-	-	-	119,945	-	-	-	(92,827)	1,282,216	60,826	1,315,924	1
49	70870	6113492	0098	D	Piner-Olivet Charter	ELEMENTARY	-	-	718,315	-	-	-	-	-	-	-	-	-	-	(17,281)	701,034	37,868	756,183	1
49	70888	0000000	N/A	N/A	Kashia Elementary	ELEMENTARY	-	100,210	-	-	-	-	-	-	-	50,000	-	-	-	(29,839)	120,371	2,038	102,248	1

Principal Apportionment Summary

2021-22 First Principal (P-1) Apportionment

LEGEND: AB 602 = Assembly Bill 602; ADA = Average Daily Attendance; COE = County Office of Education; LCFF = Local Control Funding Formula; PY = Prior Year; EPA = Education Protection Account; D= Direct (county) funded charter; L = Local (authorizer) funded; * = Closed or not operating charters in 2021-22 fiscal year

Payment Type: 1 = Paid pursuant to Education Code (EC) section 14041(a)(2); 2 = Paid pursuant to EC section 14041(a)(6); 3 = Paid pursuant to EC section 14041(a)(7)

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	District Type	County Office of Education LCFF State Aid (0000-8011) A-1	School District LCFF State Aid (0000-8011) A-2	Charter School LCFF State Aid (0000-8011) A-3	School District Basic Aid "Choice" (0000-8011) A-4	School District Basic Aid Supplement Charter School Adjustment (0000-8011) A-7	Special Education AB 602 (6500-8311) A-9	Special Education Infants 0-2 (6510-8311) A-10	Special Education Mental Health Services (6546-8590) A-11	Special Education Early Intervention Preschool Grant (6547-8590) A-12	Expanded Learning Opportunities Program (2600-8590) A-13	Transfer of Funds for County Served District Funded ADA (0000-7142 for districts and 0000-8710 for COEs) A-14	Amount Charter Overpaid A-18	PY Amount Charter Overpaid A-19	Adjustments and PY Recompensations A-20	Total Principal Apportionment (Sum of A-1 through A-20) B-1	EPA Entitlement (1400-8012) C-1	Total of LCFF State Aid and EPA Entitlement (A-1 + A-2 + A-3 + C-1) D-1	Payment Type
49	70896	0000000	N/A	N/A	Rincon Valley Union Elementary	ELEMENTARY	-	4,050,701	-	-	3,659,860	-	-	-	144,858	231,934	-	-	-	(147,954)	7,939,399	258,740	4,309,441	1
49	70896	0102525	0525	L	Rincon Valley Charter	ELEMENTARY	-	-	454,982	-	-	-	-	-	-	-	-	78,521	-	(55,070)	478,433	53,664	508,646	1
49	70896	6052039	1105	L	Spring Creek Matanzas Charter	ELEMENTARY	-	-	803,430	-	-	-	-	-	-	149,177	-	-	-	(155,139)	797,468	73,076	876,506	1
49	70896	6052047	1259	L	Whited Elementary Charter	ELEMENTARY	-	-	682,456	-	-	-	-	-	-	122,715	-	-	-	(124,811)	680,360	62,738	745,194	1
49	70896	6052070	1257	L	Village Elementary Charter	ELEMENTARY	-	-	680,828	-	-	-	-	-	-	104,593	-	-	-	(110,118)	675,303	64,468	745,296	1
49	70896	6085229	1258	L	Binkley Elementary Charter	ELEMENTARY	-	-	664,860	-	-	-	-	-	-	110,001	-	-	-	(114,208)	660,653	61,768	726,628	1
49	70904	0000000	N/A	N/A	Roseland	ELEMENTARY	-	10,165,856	-	-	-	-	-	-	124,164	1,498,527	(2,010)	-	-	(824,190)	10,962,347	2,522,555	12,688,411	1
49	70904	0101923	0558	D	Roseland Charter	ELEMENTARY	-	-	9,025,811	-	-	-	-	-	-	176,841	-	-	(217,897)	(97,263)	8,887,492	3,193,605	12,219,416	1
49	70912	0000000	N/A	N/A	Santa Rosa Elementary	ELEMENTARY	-	17,076,974	-	-	-	-	262,336	-	372,493	1,639,975	(2,190)	-	-	(1,530,679)	17,818,909	679,352	17,756,326	1
49	70912	0113530	0845	L	Santa Rosa Charter School for the Arts	ELEMENTARY	-	-	1,285,750	-	-	-	-	-	-	78,429	-	-	-	(44,593)	1,319,586	73,196	1,358,946	1
49	70912	0125831	1397	L	Santa Rosa French-American Charter (SRFACS)	ELEMENTARY	-	-	1,288,494	-	-	-	-	-	-	84,252	-	-	-	(48,041)	1,324,705	75,110	1,363,604	1
49	70912	0128074	1523	L	Cesar Chavez Language Academy	ELEMENTARY	-	-	3,837,926	-	-	-	-	-	-	196,188	-	-	-	(109,487)	3,924,627	170,164	4,008,090	1
49	70912	6116958	0215	D	Kid Street Learning Center Charter	ELEMENTARY	-	-	438,868	-	-	-	-	-	-	52,130	-	-	-	(29,067)	461,931	17,618	456,486	1
49	70920	0000000	N/A	N/A	Santa Rosa High	HIGH	-	32,548,168	-	-	-	-	-	-	6,898	-	(69,413)	-	-	(1,074,727)	31,410,926	2,014,596	34,562,764	1
49	70920	0102533	0522	L	Santa Rosa Accelerated Charter	HIGH	-	-	157,083	-	-	-	-	-	-	50,000	-	-	(6,412)	(29,055)	171,616	24,608	181,691	1
49	70938	0000000	N/A	N/A	Sebastopol Union Elementary	ELEMENTARY	-	813,041	-	-	1,001,499	-	-	-	20,694	121,888	(9,024)	-	-	(92,910)	1,855,188	87,694	900,735	1
49	70938	0120121	1107	D	REACH	ELEMENTARY	-	-	38,542	-	-	-	-	-	-	50,000	-	-	-	18,188	151,714	12,196	50,738	1
49	70938	6113039	0078	D	Sebastopol Independent Charter	ELEMENTARY	-	-	187,419	-	-	-	-	-	-	50,000	-	-	-	85,909	343,915	49,758	237,177	1
49	70953	0000000	N/A	N/A	Sonoma Valley Unified	UNIFIED	-	2,206,444	-	-	135,656	-	-	-	103,470	708,752	(4,061)	-	-	(389,825)	2,760,436	707,660	2,914,104	2
49	70953	0105866	0613	D	Woodland Star Charter	UNIFIED	-	-	135,703	-	-	-	-	-	-	51,627	-	-	-	(28,396)	158,934	39,892	175,595	1
49	70953	6111678	0009	D	Sonoma Charter	UNIFIED	-	-	153,982	-	-	-	-	-	-	50,000	-	-	-	(27,500)	176,482	36,890	190,872	1
49	70961	0000000	N/A	N/A	Twin Hills Union Elementary	ELEMENTARY	-	1,900,604	-	-	817,251	-	-	-	13,796	65,949	-	-	-	28,552	2,826,152	251,598	2,152,202	1
49	70961	4930319	0310	L	Orchard View	ELEMENTARY	-	-	824,677	-	-	-	-	-	-	-	-	-	-	-	824,677	272,074	1,096,751	1
49	70961	4930350	0481	L	Sunridge Charter	ELEMENTARY	-	-	795,467	-	-	-	-	-	-	50,000	-	-	-	(27,500)	817,967	159,507	954,974	1
49	70961	6052302	0904	L	Twin Hills Charter Middle	ELEMENTARY	-	-	675,677	-	-	-	-	-	-	50,000	-	-	-	(27,500)	698,177	180,278	855,955	1
49	70979	0000000	N/A	N/A	Two Rock Union	ELEMENTARY	-	704,841	-	-	-	-	-	-	13,796	50,515	-	-	-	(27,784)	741,368	261,773	966,614	1
49	70995	0000000	N/A	N/A	Waugh Elementary	ELEMENTARY	-	3,132,647	-	-	-	-	-	-	55,184	104,648	-	-	-	(57,558)	3,234,921	1,468,894	4,601,541	2
49	71001	0000000	N/A	N/A	West Side Union Elementary	ELEMENTARY	-	107,060	-	-	-	-	-	-	20,694	50,000	-	-	-	(27,500)	150,254	33,366	140,426	2
49	71019	0000000	N/A	N/A	Wilmar Union Elementary	ELEMENTARY	-	423,171	-	-	-	-	-	-	34,490	50,000	-	-	-	(63,729)	443,932	45,900	469,071	1
49	71035	0000000	N/A	N/A	Wright Elementary	ELEMENTARY	-	6,074,905	-	-	-	-	-	-	68,980	483,752	-	-	-	(266,072)	6,361,565	1,207,863	7,282,768	1
49	71035	6052377	1087	L	Wright Charter	ELEMENTARY	-	-	2,175,795	-	-	-	-	-	-	165,116	-	-	-	(90,817)	2,250,094	497,980	2,673,775	1
49	73882	0000000	N/A	N/A	Cotati-Rohnert Park Unified	UNIFIED	-	26,518,426	-	-	-	-	-	-	289,717	908,616	(15,402)	-	-	(1,214,229)	26,487,128	2,483,053	29,001,479	1
49	73882	0123786	1281	D	Crede High	UNIFIED	-	-	1,747,428	-	-	-	-	-	-	-	-	-	-	-	1,747,428	530,352	2,277,780	1
49	75358	0000000	N/A	N/A	Windsor Unified	UNIFIED	-	16,611,297	-	-	-	-	-	-	124,164	392,965	-	-	-	(1,175,348)	15,953,078	703,548	17,314,845	1
49	75358	0114934	0912	D	Village Charter	UNIFIED	-	-	336,075	-	-	-	-	-	-	50,000	-	-	-	(32,854)	353,221	17,654	353,729	1
49	75358	6052369	0162	L	Cali Calmecac Language Academy	UNIFIED	-	-	4,385,229	-	-	-	-	-	-	378,071	-	-	-	(266,328)	4,496,972	215,904	4,601,133	1
49	75390	0000000	N/A	N/A	Healdsburg Unified	UNIFIED	-	1,012,698	-	-	-	-	-	-	62,082	222,957	(9,076)	-	-	(122,630)	1,166,031	268,578	1,281,276	2
TOTAL							\$ 8,309,603	\$ 184,460,338	\$ 66,374,579	\$ 163,928	\$ 21,742,526	\$ 53,511,111	\$ 543,774	\$ 5,364,135	\$ 2,221,159	\$ 13,930,120	\$ 26,167	\$ 264,866	\$ (1,729,172)	\$ (17,546,641)	\$ 337,636,493	\$ 29,608,113	\$ 288,752,633	

Prepared by:
California Department of Education
School Fiscal Services Division
February 2022

Columns with zero dollars have been hidden .

Monthly Payment Schedule by Local Educational Agency

2021-22 First Principal (P-1) Apportionment

LEGEND: LEA = Local Educational Agency; SCO = State Controller's Office; D= Direct (county) funded charter; L = Local (authorizer) funded

Payment Plan ID: 1 = Paid pursuant to California *Education Code (EC)* Section 14041(a)(2); 2 = Paid pursuant to *EC* Section 14041(a)(6); 3 = Paid pursuant to *EC* Section 14041(a)(7)

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	Payment Plan ID	Total P-1 Apportionment	Advance Payments (July 2021 - January 2022)	Balance Due (P-1 Total minus Advance Payments)	February 2022 Payment (1/5 of Balance Due)	March 2022 Payment (1/5 of Balance Due)	April 2022 Payment (1/5 of Balance Due)	May 2022 Payment (1/5 of Balance Due)	Total P-1 Apportionment Payments
49	10496	0000000	N/A	N/A	Sonoma Co. Office of Education	1	64,691,691	34,083,866	30,607,825	6,121,565	6,121,565	6,121,565	6,121,565	24,486,260
49	70599	0000000	N/A	N/A	Alexander Valley Union Elementary	2	323,993	216,924	107,069	21,414	21,414	21,414	21,414	85,656
49	70607	0000000	N/A	N/A	West Sonoma County Union High	1	5,546,705	3,434,738	2,111,967	422,393	422,393	422,393	422,393	1,689,572
49	70615	0000000	N/A	N/A	Bellevue Union	1	10,628,174	5,560,108	5,068,066	1,013,613	1,013,613	1,013,613	1,013,613	4,054,452
49	70623	0000000	N/A	N/A	Bennett Valley Union Elementary	1	3,289,887	1,934,711	1,355,176	271,035	271,035	271,035	271,035	1,084,140
49	70649	0000000	N/A	N/A	Cinnabar Elementary	1	1,105,727	644,631	461,096	92,219	92,219	92,219	92,219	368,876
49	70649	6051635	1310	L	Cinnabar Charter	1	1,123,079	710,234	412,845	82,569	82,569	82,569	82,569	330,276
49	70656	0000000	N/A	N/A	Cloverdale Unified	2	4,585,190	2,779,414	1,805,776	361,155	361,155	361,155	361,155	1,444,620
49	70672	0000000	N/A	N/A	Dunham Elementary	1	341,373	177,289	164,084	32,817	32,817	32,817	32,817	131,268
49	70672	0122440	1194	L	Dunham Charter	1	479,527	350,773	128,754	25,751	25,751	25,751	25,751	103,004
49	70680	0000000	N/A	N/A	Forestville Union Elementary	1	630,750	354,860	275,890	55,178	55,178	55,178	55,178	220,712
49	70680	0112987	0842	L	Forestville Academy	1	141,751	134,700	7,051	1,410	1,410	1,410	1,410	5,640
49	70698	0000000	N/A	N/A	Fort Ross Elementary	1	94,566	39,636	54,930	10,986	10,986	10,986	10,986	43,944
49	70706	0000000	N/A	N/A	Geyserville Unified	1	593,581	309,131	284,450	56,890	56,890	56,890	56,890	227,560
49	70714	0000000	N/A	N/A	Gravenstein Union Elementary	1	2,461,971	1,568,191	893,780	178,756	178,756	178,756	178,756	715,024
49	70714	6051742	1445	L	Gravenstein Elementary	1	1,693,048	943,879	749,169	149,834	149,834	149,834	149,834	599,336
49	70714	6051759	1444	L	Hillcrest Middle	1	977,129	490,533	486,596	97,319	97,319	97,319	97,319	389,276
49	70722	0000000	N/A	N/A	Guerneville Elementary	1	(761,840)	646,941	(1,408,781)	(281,756)	(281,756)	(281,756)	(281,756)	(1,127,024)
49	70722	0139048	2037	D	California Pacific Charter - Sonoma	1	931,914	630,331	301,583	60,317	60,317	60,317	60,317	241,268
49	70722	6051767	1978	L	Guerneville Elementary (Charter)	1	1,113,567	887,683	225,884	45,177	45,177	45,177	45,177	180,708
49	70730	0000000	N/A	N/A	Harmony Union Elementary	1	2,475,382	1,358,108	1,117,274	223,455	223,455	223,455	223,455	893,820
49	70730	6110639	0941	L	Salmon Creek School - A Charter	1	497,008	322,594	174,414	34,883	34,883	34,883	34,883	139,532
49	70730	6120588	0492	D	Pathways Charter	1	1,532,273	955,625	576,648	115,330	115,330	115,330	115,330	461,320
49	70763	0000000	N/A	N/A	Horicon Elementary	1	134,858	61,796	73,062	14,612	14,612	14,612	14,612	58,448
49	70789	0000000	N/A	N/A	Kenwood	2	149,282	91,212	58,070	11,614	11,614	11,614	11,614	46,456
49	70797	0000000	N/A	N/A	Liberty Elementary	1	2,061,978	1,093,706	968,272	193,654	193,654	193,654	193,654	774,616
49	70797	0107284	0653	D	California Virtual Academy @ Sonoma	1	4,452,405	1,594,364	2,858,041	571,608	571,608	571,608	571,608	2,286,432
49	70797	0139568	2071	D	Heartwood Charter	1	2,755,725	462,538	2,293,187	458,637	458,637	458,637	458,637	1,834,548
49	70797	0140228	2102	L	Liberty Independent Study	1	119,099	119,099	-	-	-	-	-	-
49	70797	6051833	1260	L	Liberty Elementary	1	655,771	321,482	334,289	66,858	66,858	66,858	66,858	267,432
49	70805	0000000	N/A	N/A	Mark West Union Elementary	2	4,529,940	3,362,577	1,167,363	233,473	233,473	233,473	233,473	933,892
49	70805	0105890	0616	L	Mark West Charter	2	331,053	227,793	103,260	20,652	20,652	20,652	20,652	82,608
49	70805	6051858	1417	L	San Miguel Elementary	2	1,098,633	861,555	237,078	47,416	47,416	47,416	47,416	189,664
49	70805	6111066	1422	L	John B. Riebli Elementary	2	882,195	804,760	77,435	15,487	15,487	15,487	15,487	61,948
49	70813	0000000	N/A	N/A	Monte Rio Union Elementary	1	159,280	71,433	87,847	17,569	17,569	17,569	17,569	70,276
49	70821	0000000	N/A	N/A	Montgomery Elementary	1	114,297	50,490	63,807	12,761	12,761	12,761	12,761	51,044
49	70839	0000000	N/A	N/A	Oak Grove Union Elementary	1	2,241,946	1,735,513	506,433	101,287	101,287	101,287	101,287	405,148
49	70839	0138065	1985	D	Pivot Charter School - North Bay	1	2,308,172	1,751,114	557,058	111,412	111,412	111,412	111,412	445,648
49	70839	6051890	0655	L	Oak Grove Elementary/Willowside Middle	1	2,281,772	1,503,480	778,292	155,658	155,658	155,658	155,658	622,632
49	70847	0000000	N/A	N/A	Old Adobe Union	1	4,430,495	2,781,857	1,648,638	329,728	329,728	329,728	329,728	1,318,912
49	70847	0119750	1086	D	River Montessori Elementary Charter	1	318,555	318,555	-	-	-	-	-	-
49	70847	0127555	1579	L	Loma Vista Immersion Academy	1	1,210,270	933,058	277,212	55,442	55,442	55,442	55,442	221,768
49	70847	6051924	1423	L	Old Adobe Elementary Charter	1	598,081	584,729	13,352	2,670	2,670	2,670	2,670	10,680
49	70847	6072136	1424	L	Miwok Valley Elementary Charter	1	866,684	710,887	155,797	31,159	31,159	31,159	31,159	124,636
49	70847	6114755	1450	L	Sonoma Mountain Elementary	1	804,683	754,667	50,016	10,003	10,003	10,003	10,003	40,012
49	70854	0000000	N/A	N/A	Petaluma City Elementary	1	5,537,289	2,740,755	2,796,534	559,307	559,307	559,307	559,307	2,237,228
49	70854	6051981	1512	L	Penngrrove Elementary	1	1,590,482	777,817	812,665	162,533	162,533	162,533	162,533	650,132
49	70854	6119036	0382	D	Live Oak Charter	1	857,475	477,974	379,501	75,900	75,900	75,900	75,900	303,600
49	70862	0000000	N/A	N/A	Petaluma Joint Union High	1	21,526,780	11,749,552	9,777,228	1,955,446	1,955,446	1,955,446	1,955,446	7,821,784

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	Payment Plan ID	Total P-1 Apportionment	Advance Payments (July 2021 - January 2022)	Balance Due (P-1 Total minus Advance Payments)	February 2022 Payment (1/5 of Balance Due)	March 2022 Payment (1/5 of Balance Due)	April 2022 Payment (1/5 of Balance Due)	May 2022 Payment (1/5 of Balance Due)	Total P-1 Apportionment Payments
49	70862	0131961	1726	L	Petaluma Accelerated Charter School	1	354,987	204,801	150,186	30,037	30,037	30,037	30,037	120,148
49	70862	6051932	0480	L	Mary Collins Charter School at Cherry Valley	1	1,291,253	760,449	530,804	106,161	106,161	106,161	106,161	424,644
49	70870	0000000	N/A	N/A	Piner-Olivet Union Elementary	1	4,168,970	2,413,546	1,755,424	351,085	351,085	351,085	351,085	1,404,340
49	70870	0106344	0526	D	Northwest Prep Charter	1	561,079	246,859	314,220	62,844	62,844	62,844	62,844	251,376
49	70870	6066344	1440	D	Olivet Elementary Charter	1	1,129,548	751,128	378,420	75,684	75,684	75,684	75,684	302,736
49	70870	6109144	1439	D	Morrice Schaefer Charter	1	1,282,216	795,252	486,964	97,393	97,393	97,393	97,393	389,572
49	70870	6113492	0098	D	Piner-Olivet Charter	1	701,034	428,469	272,565	54,513	54,513	54,513	54,513	218,052
49	70888	0000000	N/A	N/A	Kashia Elementary	1	120,371	56,858	63,513	12,703	12,703	12,703	12,703	50,812
49	70896	0000000	N/A	N/A	Rincon Valley Union Elementary	1	7,939,399	4,926,692	3,012,707	602,541	602,541	602,541	602,541	2,410,164
49	70896	0102525	0525	L	Rincon Valley Charter	1	478,433	478,433	-	-	-	-	-	-
49	70896	6052039	1105	L	Spring Creek Matanzas Charter	1	797,468	772,836	24,632	4,926	4,926	4,926	4,926	19,704
49	70896	6052047	1259	L	Whited Elementary Charter	1	680,360	606,918	73,442	14,688	14,688	14,688	14,688	58,752
49	70896	6052070	1257	L	Village Elementary Charter	1	675,303	539,605	135,698	27,140	27,140	27,140	27,140	108,560
49	70896	6085229	1258	L	Binkley Elementary Charter	1	660,653	571,077	89,576	17,915	17,915	17,915	17,915	71,660
49	70904	0000000	N/A	N/A	Roseland	1	10,962,347	5,618,104	5,344,243	1,068,849	1,068,849	1,068,849	1,068,849	4,275,396
49	70904	0101923	0558	D	Roseland Charter	1	8,887,492	5,309,150	3,578,342	715,668	715,668	715,668	715,668	2,862,672
49	70912	0000000	N/A	N/A	Santa Rosa Elementary	1	17,818,909	9,245,849	8,573,060	1,714,612	1,714,612	1,714,612	1,714,612	6,858,448
49	70912	0113530	0845	L	Santa Rosa Charter School for the Arts	1	1,319,586	717,243	602,343	120,469	120,469	120,469	120,469	481,876
49	70912	0125831	1397	L	Santa Rosa French-American Charter (SRFACS)	1	1,324,705	814,062	510,643	102,129	102,129	102,129	102,129	408,516
49	70912	0128074	1523	L	Cesar Chavez Language Academy	1	3,924,627	1,119,317	2,805,310	561,062	561,062	561,062	561,062	2,244,248
49	70912	6116958	0215	D	Kid Street Learning Center Charter	1	461,931	288,193	173,738	34,748	34,748	34,748	34,748	138,992
49	70920	0000000	N/A	N/A	Santa Rosa High	1	31,410,926	18,588,857	12,822,069	2,564,414	2,564,414	2,564,414	2,564,414	10,257,656
49	70920	0102533	0522	L	Santa Rosa Accelerated Charter	1	171,616	97,876	73,740	14,748	14,748	14,748	14,748	58,992
49	70938	0000000	N/A	N/A	Sebastopol Union Elementary	1	1,855,188	1,203,462	651,726	130,345	130,345	130,345	130,345	521,380
49	70938	0120121	1107	D	REACH	1	151,714	151,714	-	-	-	-	-	-
49	70938	6113039	0078	D	Sebastopol Independent Charter	1	343,915	343,915	-	-	-	-	-	-
49	70953	0000000	N/A	N/A	Sonoma Valley Unified	2	2,760,436	1,574,835	1,185,601	237,120	237,120	237,120	237,120	948,480
49	70953	0105866	0613	D	Woodland Star Charter	1	158,934	124,061	34,873	6,975	6,975	6,975	6,975	27,900
49	70953	6111678	0009	D	Sonoma Charter	1	176,482	114,974	61,508	12,302	12,302	12,302	12,302	49,208
49	70961	0000000	N/A	N/A	Twin Hills Union Elementary	1	2,826,152	1,566,065	1,260,087	252,017	252,017	252,017	252,017	1,008,068
49	70961	4930319	0310	L	Orchard View	1	824,677	493,070	331,607	66,321	66,321	66,321	66,321	265,284
49	70961	4930350	0481	L	Sunridge Charter	1	817,967	581,386	236,581	47,316	47,316	47,316	47,316	189,264
49	70961	6052302	0904	L	Twin Hills Charter Middle	1	698,177	449,608	248,569	49,714	49,714	49,714	49,714	198,856
49	70979	0000000	N/A	N/A	Two Rock Union	1	741,368	392,358	349,010	69,802	69,802	69,802	69,802	279,208
49	70995	0000000	N/A	N/A	Waugh Elementary	2	3,234,921	2,073,241	1,161,680	232,336	232,336	232,336	232,336	929,344
49	71001	0000000	N/A	N/A	West Side Union Elementary	2	150,254	79,983	70,271	14,054	14,054	14,054	14,054	56,216
49	71019	0000000	N/A	N/A	Wilmar Union Elementary	1	443,932	269,256	174,676	34,935	34,935	34,935	34,935	139,740
49	71035	0000000	N/A	N/A	Wright Elementary	1	6,361,565	3,297,097	3,064,468	612,894	612,894	612,894	612,894	2,451,576
49	71035	6052377	1087	L	Wright Charter	1	2,250,094	1,376,944	873,150	174,630	174,630	174,630	174,630	698,520
49	73882	0000000	N/A	N/A	Cotati-Rohnert Park Unified	1	26,487,128	14,472,664	12,014,464	2,402,893	2,402,893	2,402,893	2,402,893	9,611,572
49	73882	0123786	1281	D	Credo High	1	1,747,428	957,600	789,828	157,966	157,966	157,966	157,966	631,864
49	75358	0000000	N/A	N/A	Windsor Unified	1	15,953,078	9,365,144	6,587,934	1,317,587	1,317,587	1,317,587	1,317,587	5,270,348
49	75358	0114934	0912	D	Village Charter	1	353,221	241,486	111,735	22,347	22,347	22,347	22,347	89,388
49	75358	6052369	0162	L	Cali Calmecac Language Academy	1	4,496,972	2,779,872	1,717,100	343,420	343,420	343,420	343,420	1,373,680
49	75390	0000000	N/A	N/A	Healdsburg Unified	2	1,166,031	658,574	507,457	101,491	101,491	101,491	101,491	405,964
TOTALS							\$ 337,636,493	\$ 192,396,546	\$ 145,239,947	\$ 29,047,990	\$ 29,047,990	\$ 29,047,990	\$ 29,047,990	\$ 116,191,960

Prepared by:
California Department of Education
School Fiscal Services Division
February 2022

Expanded Learning Opportunities Program

The Expanded Learning Opportunities (ELO) Program is established pursuant to *Education Code (EC)* Section 46120 beginning in fiscal year 2021-22 by Assembly Bill (AB) 130 (Chapter 44, Statutes of 2021), as amended by AB 167 (Chapter 252, Statutes of 2021). Pursuant to AB 130 and AB 167, the School Fiscal Services Division is implementing a new Principal Apportionment funding exhibit for the ELO Program. The 2021-22 appropriation for the ELO Program is \$1,754,021,000, authorized by Budget Item 6100-110-0001 and *EC* Section 46120(f).

2021–22 Funding Summary:

The CDE issued a special apportionment in October 2021 which represented 55 percent of each eligible LEA's preliminary 2021-22 ELO Program entitlement. The remaining ELO Program entitlement will be allocated according to the statutory Principal Apportionment payment schedule beginning with the 2021-22 First Principal Apportionment via the new ELO Program funding exhibit.

LEAs eligible to receive funds are school districts and charter schools, excluding charter schools established pursuant to *EC* Section 47605.5. The funding is based on prior year P-2 classroom-based TK/K-6 average daily attendance (ADA) and prior year P-2 unduplicated pupil percentage (UPP). Nonclassroom-based ADA, including full-time traditional and course based independent study ADA, is excluded.

- Eligible LEAs with prior year UPP equal to or greater than 80.00 percent receive \$1,170 per classroom-based TK/K-6 ADA multiplied by the UPP.
- Eligible LEAs with prior year UPP equal to or less than 79.99 percent receive funding at a rate per classroom-based TK/K-6 ADA multiplied by the UPP that is calculated based on the remaining funds available in the appropriation. This rate was \$672.1953669286 at the first apportionment, and may change slightly (pennies) at P-1/P-2 due to LEA funding adjustments. The rate will become final at P-2.

Principal Apportionment Funding Exhibit:

The CDE will publish a new funding exhibit for ELO Program beginning with 2021-22 P-1. The draft exhibit is included on the next page. The funding calculated for eligible LEAs will appear as a separate line on the Principal Apportionment Summary. Standardized Account Code Structure (SACS) object and resource codes will be included on the Principal Apportionment Summary for reference (Resource Code 2600, Expanded Learning Opportunities Program, and Revenue Object Code 8590, All Other State Revenue).

Data Reporting Reminder:

It is important that LEAs accurately report classroom-based and nonclassroom-based ADA, as it impacts ELO-P funding. For school districts, full-time traditional and course based independent study ADA is reported in Section B of the Attendance School District data entry screen in PADC. The independent study ADA reported on Lines B-1 and B-3 is subtracted from the school district's total ADA for purposes of ELO-P funding.

ELO Program FAQs: <https://www.cde.ca.gov/ls/ex/elofaq.asp>



Expanded Learning Opportunities Program

County: Sonoma
District: ABC District

Period: 2021-22 P-1
CDS Code: 49 XXXXX

PRIOR YEAR P-2 AVERAGE DAILY ATTENDANCE (ADA)

Grades TK/K-3 Reported Classroom-based ADA	A-1	<u>191.75</u>
Grades 4-6 Reported Classroom-based ADA	A-2	<u>145.74</u>
Total TK/K-6 Reported Classroom based ADA (A-1 + A-2)	A-3	<u>337.49</u>

PRIOR YEAR P-2 UNDUPLICATED PUPIL PERCENTAGE

Unduplicated Pupil Percentage	B-1	<u>0.5373</u>
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EXPANDED LEARNING OPPORTUNITIES PROGRAM ENTITLEMENT

Rate 1: Unduplicated Pupil Percentage greater than or equal to 80.00% [EC 46120(d)(1)(A)]	C-1 \$	<u>1,170.00</u>
Rate 2: Unduplicated Pupil Percentage less than or equal to 79.99% [EC 46120(d)(1)(B)]	C-2 \$	<u>672.1746509695</u>
Entitlement Calculation (If B-1 >= 0.8000, A-3 * B-1 * C-1, else A-3 * B-1 * C-2)	C-3 \$	<u>121,888</u>
Minimum Entitlement [EC 46120(d)(2)]	C-4 \$	<u>50,000</u>
Entitlement before Adjustments (If C-4 < C-3, then C-3, else C-4; If C-3 =0, C-5 =0)	C-5 \$	<u>121,888</u>
Miscellaneous Adjustments	C-6 \$	<u>0</u>
Expanded Learning Opportunities Program Entitlement (C-5 + C-6)	C-7 \$	<u>121,888</u>

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LEGAL UPDATE

February 18, 2022

To: Superintendents, Member School Districts (K-12)

From: Nancy L. Klein, Senior Associate General Counsel

Subject: New 2022 “Supplemental Paid Sick Leave” for Qualifying
Reasons and Supplemental Paid Sick Leave based on Positive
COVID-19 Test **with Model POSTER**
Memo No. 08-2022 REVISED

Effective **February 19, 2022, to September 30, 2022**, **Labor Code section 248.6¹** requires employers with 26 or more employees to provide paid leave to employees who are *unable to work or telework* for specified reasons related to COVID-19 quarantine or isolation orders, vaccinations, symptoms, and positive tests, as described below.

Employees may make retroactive claims for paid leave based on one or more specified reasons between January 1, 2022, and February 18, 2022, inclusive.

Section 248.6 establishes two banks of leave: one for the same Qualifying Reasons (“QR”) that were in effect under the 2021 Supplemental Paid Sick Leave (“SPSL”) law and the second for employees unable to work or telework due to their own or a family member’s positive COVID-19 test. Employers may require an employee to provide documentation to substantiate the employee or family member’s positive test results, or symptoms related to a vaccination or booster, if symptoms persist in excess of three days.

As with 2021 SPSL, employees taking leave pursuant to **Section 248.6** on September 30, 2022, are entitled to take the remainder of the full amount of leave for which they qualify, notwithstanding the expiration of **Section 248.6**.

I. BANK ONE: SUPPLEMENTAL PAID SICK LEAVE for QUALIFYING REASONS

¹ Future references will be to the Labor Code section.



From February 19, 2022, to September 30, 2022, employers with more than 25 employees must provide SPSL for an *employee who is unable to work or telework* for any of the following Qualifying Reasons (“QR”):

1. Employee is subject to a quarantine or isolation period related to COVID-19 as defined by the California Department of Public Health (CDPH), federal Center for Disease Control (CDC) or a local health officer with jurisdiction over the workplace.²
2. Employee has been advised by a health care provider to isolate or quarantine due to COVID-19.
3. Employee is attending an appointment for the employee or a “family member”³ to receive a COVID-19 vaccine or a vaccine booster that prevents the employee from being able to work or telework.
4. Employee is experiencing symptoms related to a COVID-19 vaccine that prevent the employee from being able to work or telework.

Note: An employer may limit the total SPSL taken for this QR to three (3) days unless the employee provides verification from a health care provider that the employee or family member is continuing to experience symptoms related to the vaccine or booster. The three-day period includes the time used pursuant to QR 3 to attend an appointment for a COVID-19 vaccine or booster.

5. Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.
6. Employee is caring for a family member who is subject to an order or guidance described in QR 1 or has been advised to isolate or quarantine as described in QR 2.
7. Employee is caring for a child⁴ whose school, place of care is closed or otherwise unavailable for reasons related to COVID-19 *on the premises*.

Upon written or oral request, an employer must make SPSL available for immediate use.

Note that employees who utilized their maximum amount of leave under the 2021 SPSL are eligible for this leave, as long as they qualify.

² The California Department of Industrial Relations clarified in relation to 2021 SPSL that the “order or guidelines must be specific to the covered employee’s circumstances. A general stay-at-home order would not count.” [DIR FAQs](https://www.dir.ca.gov/dlse/COVID19Resources/FAQ-for-SPSL-2021.html) (https://www.dir.ca.gov/dlse/COVID19Resources/FAQ-for-SPSL-2021.html)

³ “**Family member**” means any of the following:

(1) A **child**, which for purposes of this article means a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis. This definition of a child is applicable regardless of age or dependency status.

(2) A biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee’s spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child.

(3) A spouse.

(4) A registered domestic partner.

(5) A grandparent.

(6) A grandchild.

(7) A sibling.

(Lab. C. 245.5(c), 248.2(b)((1)(F) – Healthy Families Healthy Workplaces Act Definitions)

⁴ See f.n. 1, paragraph 1. “Child” is not restricted by age or require that a child over 18 be incapable of self-care.



II. BANK TWO: SUPPLEMENTAL PAID SICK LEAVE BASED ON POSITIVE COVID-19 TEST (“PT-SPSL”)

A. From February 19, 2022, to September 30, 2022, employers with more than 25 employees must provide paid leave for an employee who is *unable to work or telework* for either of the following Positive Test Qualifying Reasons (“PT-QR”):

1. The employee tests positive for COVID-19, or
2. The employee’s “family member” for whom the employee is providing care tests positive for COVID-19.

An employer’s obligation to provide PT-SPSL is subject to documentation of testing as specified in Section II.B., below.

B. Documentation to Support PT-SPSL Claims

1. **Employee:**

Positive Test: An employer may require an employee to provide documentation of the employee’s positive test result. An employer is not required to provide PT-SPSL if the employee refuses to provide such documentation.

Note: An employer may also require the employee to (a) submit to a diagnostic test on or after the fifth day after the employee initially tested positive and (b) provide documentation of the diagnostic test results. Employer must make the diagnostic test available at no cost to the employee.

2. **Family Member:** If an employee requests PT-SPSL based on a family member’s positive test, employer may require the employee to provide documentation of the positive test results *before paying the additional leave.*

3. **Retroactive Claims:** Employees may request retroactive PT-SPSL for leave taken between January 1, 2022 and February 18, 2022. An employer may require an employee to provide documentation of a positive COVID-19 test during the relevant period for retroactive PT-SPSL and SPSL claims.

C. Exhaustion of SPSL is not required to qualify for PT-SPSL

Employees are not required to exhaust SPSL to qualify for PT-SPSL. The right use to PT-SPSL is based on the occurrence of a PT-QR and subject to documentation of a positive COVID-19 test.

III. RATE OF PAY and RETROACTIVE PAYMENTS

A. For Non-Exempt Employees



1. For employees who work a regular schedule; the employee's regular rate of pay for the week in which employee used SPSL or PT- SPSL, or
2. For employees who work at variable hours and/or variable rates; divide the employee's total wages (excluding OT pay) by the employee's total non-overtime hours worked in the full pay periods occurring within the prior 90 days of employment.

B. For Exempt Employees

Calculate SPSL and PT-SPSL compensation in the same manner as employer calculates wages for other forms of paid leave.

C. Compensation Cap for SPSL and PT- SPSL

1. Employers are not required to pay more than \$511/day or \$5,110 total for both SPSL and PT-SPSL.
2. An employee who has reached the compensation cap may elect to use other available paid leave to receive full compensation.

D. Retroactive SPSL and PT-SPSL Claims

1. Upon the oral or written request of an employee, employer must provide retroactive payment for SPSL / PT- SPSL on or before the payday for the next full pay period, or provide credit for other leave taken by the employee for a QR or PT-QR.
2. An employer may require an employee to provide documentation of a positive COVID-19 test during the relevant period for retroactive SPSL and PT-SPSL claims. See Sections II.B.1. and II.B.2., above.

IV. LEAVE ENTITLEMENTS / MAXIMUM ENTITLEMENT

Covered employees are eligible for one bank of hours for SPSL and a separate bank of hours for PT-SPSL. The maximum is a total of 40 hours of SPSL and 40 hours for PT-SPSL. An employee's specific entitlement is determined by employee's full-time or part-time status as described below.

A. For Full-Time Employees:

Forty (40) hours, if either: (1) the employer considers the employee to work full time, or (2) the employee worked or was scheduled to work, on average, at least 40 hours per week for the employer in the two weeks preceding the date the employee took leave.

B. For Part-Time Employees:

1. For a part-time employee with a "normal weekly schedule", the total number of hours the employee is normally scheduled to work in one week.
2. For a part-time employee with a "Variable Schedule of Hours" who has been:



- a. *Employed at least six months*, seven times the average number of hours the employee worked each day in the six months preceding the date the employee took leave for a QR or PT-QR;
- b. *Employed less than six months but more than seven days*, seven times the average number of hours the employee worked over the entire period of employment,
- c. *Employed seven or fewer days*, the total number of hours the employee has worked for the employer.

C. Right to Use SPSL and PT-SPSL

1. An employee may determine how many hours of SPSL or PT- SPSL to use up to the maximum entitlement.
2. An employer “shall...make [SPSL] available for immediate use..., upon the oral or written request of the ...employee to the employer.”
3. Payment for PT-SPSL is subject to documentation if requested by employer. (See Section II.B.)

D. Offset

If the employer made another supplemental benefit for leave taken on or after January 1, 2022 with compensation at least equal to what is required under **Section 248.6**, for any of the QRs and PT-QRs, the employer may count those hours toward the employee’s leave entitlement under **Section 248.6**. See Section IV.

Note, some schools entered into memoranda of understanding with their labor units extending the 2021 SPSL; this may qualify as an “offset” for the 2022 SPSL and PT-SPSL, if it was in effect on or after January 1, 2022, and provided compensation at least equal to what is set forth above. We encourage clients to contact legal counsel to discuss this further.

E. Interaction with other Available Leave

1. Exclusion Pay: SPSL and PT- SPSL does not limit an employer’s obligation to provide Exclusion Pay under the Emergency Temporary Standards (Title 8-ETS) when an employee contracts COVID-19 or has a workplace close contact.
2. Paid Sick Days: SPSL and PT- SPSL are in addition to an employee’s rights to Paid Sick Days under the Healthy Workplaces, Healthy Families Act.
3. An employer cannot require an employee to use other paid leave, including Paid Sick Days and Exclusion Pay, for a QR or PT-QR prior to using SPSL or PT- SPSL.



V. NOTICE REQUIREMENTS

A. General Notice – The state model notice is attached. Employers should display the notice conspicuously in the workplace and provide a copy to employees who do not frequent the workplace. Delivery by email is permissible.

B. Employee Notice of Leave Use

1. The employer must provide all employees with written notice that sets for the amount of SPSL and PT-SPSL they used through the pay period in which it was due to be paid.
2. The notice may be provided on an employee's itemized wage statement or in a separate writing provided on the designated pay date with the employee's payment of wages.
3. The employer must specify zero hours if the employee has not used any SPSL or PT-SPSL.
4. This notice requirement goes into effect the next full pay period (March, 2022) following the effective date of **Section 248.6**.

Please contact our office with questions regarding this Legal Update or any other legal matter.

The information in this Legal Update is provided as a summary of law and is not intended as legal advice. Application of the law may vary depending on the particular facts and circumstances at issue. We, therefore, recommend that you consult legal counsel to advise you on how the law applies to your specific situation.

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2022 COVID-19 Supplemental Paid Sick Leave

Effective February 19, 2022



Covered employees in the public or private sectors who work for employers with 26 or more employees are entitled to up to 80 hours of 2022 COVID-19 related paid sick leave from January 1, 2022 through September 30, 2022, immediately upon an oral or written request to their employer, with up to 40 of those hours available only when an employee or family member tests positive for COVID-19.

A full-time covered employee may take up to 40 hours of leave if the employee is unable to work or telework for any of the following reasons:

- **Vaccine-Related:** The covered employee is attending a vaccine or booster appointment for themselves or a family member* or cannot work or telework because they have vaccine--related symptoms or are caring for a family member with vaccine-related symptoms. An employer may limit an employee to 24 hours or 3 days of leave for each vaccination or booster appointment and any consequent side effects, unless a health care provider verifies that more recovery time is needed.
- **Caring for Yourself:** The employee is subject to quarantine or isolation period related to COVID-19 as defined by an order or guidance of the California Department of Public Health, the federal Centers for Disease Control and Prevention, or a local public health officer with jurisdiction over the workplace; has been advised by a healthcare provider to quarantine; or is experiencing COVID-19 symptoms and seeking a medical diagnosis.
- **Caring for a Family Member*:** The covered employee is caring for a family member who is subject to a COVID-19 quarantine or isolation period or has been advised by a healthcare provider to quarantine due to COVID-19, or is caring for a child whose school or place of care is closed or unavailable due to COVID-19 on the premises.

A full-time covered employee may take up to an additional 40 hours of leave if the employee is unable to work or telework for either of the following reasons:

- The covered employee tests positive for COVID-19
 - The covered employee is caring for a family member* who tested positive for COVID-19.
- * A family member includes a child, parent, spouse, registered domestic partner, grandparent, grandchild, or sibling.

Part-Time covered Employees: Part-time covered employees may take as leave up to the amount of hours they work over two weeks, with half of those hours available only when they or a family member* test positive for COVID-19.

Payment: If an employee took leave for one of the reasons identified above between January 1, 2022 and February 19, 2022, and that leave was either unpaid or compensated at a rate less than the employee's regular rate of pay, the employee may also request a retroactive payment. Payment is at the employee's regular or usual rate of pay, not to exceed \$511 per day and \$5,110 in total.

Retaliation or discrimination against a covered employee requesting or using COVID-19 supplemental paid sick leave is strictly prohibited. A covered employee who experiences such retaliation or discrimination can file a claim with the Labor Commissioner's Office. Locate the nearest district office by looking at the [directory on our website](http://www.dir.ca.gov/dlse/DistrictOffices.htm) <http://www.dir.ca.gov/dlse/DistrictOffices.htm> using the alphabetical listing of cities, locations, and communities or by calling 1-833-526-4636.

This poster must be displayed where employees can easily read it. If employees do not frequent a physical workplace, it may be disseminated to employees electronically.