
March 25, 2021

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: March 2021 Edition

COVID-19 Relief and School Reopening Grant (AB 86)

California Legislature signed AB 86 in March, which approved \$2 billion for In-Person Instruction (IPI) Grants and \$4.6 billion for Expanded Learning Opportunities (ELO) Grants for 2020-21. There is no application required for these grants. In May 2021, eligible LEAs will receive an apportionment for 50% of their allocation for both grants. The remaining 50% will be received in August 2021. Estimated allocations can be found [here](#). CDE has created a resource page which can be found [here](#).

- ✚ **In-Person Instruction (IPI) Grants:** For LEAs to be eligible for full funding in-person instruction, including hybrid models, must be offered by April 1, 2021 for specified student groups. Grant allocations will be reduced by one percent for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. Additionally, LEAs forfeit the funds if it does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless ordered by a state or local health officer.
 - LEAs are required to submit a certification by June 1, 2021 for the IPI grant.

- ✚ **Expanded Learning Opportunities (ELO) Grants:** For LEAs to be eligible they must implement a learning recovery program, that at a minimum, provides supplemental instruction, support for social and emotional well-being, and, meals and snacks to specified student groups.
 - A plan must be adopted by the local governing at a public meeting on or before June 1, 2021, and must be submitted to the COE within five days of adoption.

Audit Contracts for 2020-21

Audit contracts and SCOE Biz Bulletin 21-11 containing audit contract information are due to SCOE on April 1, 2021. Both items can be emailed directly to Katie Anderson (kanderson@scoe.org).

Original documents are not necessary. Please send your documents via email to her ASAP.

Scanned copies of the selection form and contract are acceptable.

- If you are currently in the RFP process or are waiting for board approval to the contract, please respond and let me know when to expect your documents.
- If you are not in the process of securing an auditor for 2020-21 and need assistance, please contact me immediately.

P-2 Attendance and Class Size Reporting

While Executive Order N-26-20 suspended attendance reporting for the 2020-21 fiscal year, the following reports are still required, at P-2 Reporting this year:

- 📁 Adults in Correctional Facilities (County only)
- 📁 Class Size Penalties*
- 📁 Necessary Small School (Kashia only)
- 📁 Infant Funding

*Class Size Penalty information is only reported at P-2. Instructions will follow, prior to the April 19, 2021 deadline for submission to SCOE.

Classified School Employee Summer Assistance Program Year-3 (2021-22)

School districts and county offices of education that elected to participate in the Classified School Employee Summer Assistance Program (CSESAP) for the 2021–22 school year must notify the California Department of Education (CDE) of this election **by April 1, 2021**. The web-based reporting application to make this notification opened on March 2nd, and is available under the 2021-22 School Year, Request for Application Section of CDE’s CSESAP web page at: <https://www.cde.ca.gov/fg/aa/ca/csesap.asp>. If you have any questions regarding this program, please contact Derrick Andrade, Fiscal Consultant, School Fiscal Services Division, by email at csesap@cde.ca.gov.

Impacts of Declining Enrollment on 2022-23

Executive Order N-26-20 provided average daily attendance (ADA) protection for 2019-20 and 2020-21. While the hold harmless provision expires June 30, 2021, the protection will help Districts in the 2021-22 fiscal year, as well as create a sharp decline “cliff” in revenues from 2021-22 to 2022-23. LEAs affected should be planning in advance. Attached [here](#) is a presentation on the topic that was presented to Superintendents on March 17th.

Prop 39 California Clean Energy Jobs Act (close out)

These funds were awarded to LEAs for energy efficiency and clean projects several years ago. Important close out deadlines for this program are:

- All approved energy projects must be completed by June 30, 2021
- All Final Project Completion Reports are due 15 months after projection completion

LEAs may be billed for unused funds or failure to file the required reports. More information about the Prop 39 can be found [here](#).

School Meal Waivers Extended

The USDA extended waivers from June 30, 2021 to September 30, 2021 to allow all children to receive free meals through the Summer Food Service Program and Seamless Summer Option. The extension also allows LEAs to continue serving free meals via the summer meal programs, permits meals to be served outside of the normally required settings and times, and continues to allow parents/guardians to pick up their children’s meals.

CARES Act Reporting (Cycle 4)

Cycle 4 CARES Act reporting opened on Monday, March 22nd and **closes April 5th at 12:00 p.m.**

This reporting cycle reflects expenditures incurred from January 1 to March 31, 2021 on the following funds: CR Funds, Resource Code 3220, GEER I Funds, Resource Code 3215, and General Fund (GF), Resource Code 7420. LEAs can make corrections to previous cycles by making negative adjustments in their Cycle 4 reporting. See attached email from Ed Relief Funds for full reporting instructions and helpful resource links.

Administrator-to-Teacher Ratio

The district's ratio of administrative employees to teachers as governed by *Education Code* Section 41402 will be reviewed as part of the district's annual audit required by *Education Code* Section 41020. To prepare for the annual audit, school districts must compile the information identified on the worksheet as of a date selected by the school district. It is not mandatory that the worksheet be utilized as long as the district is capable of providing the auditor with the data required by *Education Code* sections 41403 and 41404 (i.e. the data requested on the worksheet) and *Education Code* 41402 gives the maximum ratios and the exemption for minimums. The data or completed worksheet should be maintained in district files. The worksheet need not be submitted to the California Department of Education. More information and the optional worksheet can be found at <https://www.cde.ca.gov/fg/aa/ca/atr.asp>. And Ed Code 41402,

Federal Cash Management Data Collection (CMDC)

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

- Title I, Part A;
- Title I, Part D;
- Title II, Part A;
- Title III, Immigrant;
- Title III, LEP
- Title IV

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

Federal Quarterly Interest Reporting

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

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

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

The CDE requests LEAs submit documentation regarding the calculations and the interest rate used. Documentation (once available) for the **current quarter's rate** can be found at https://sonomacounty.ca.gov/templates_portal/Service.aspx?id=2147528173. A complete list of federally reimbursable programs that should be EXCLUDED from your interest calculations can be found at <https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp>. A good report to use for documenting your calculations is the Fiscal24 Resource Cash daily balances. You will need to enter the reporting period (quarter dates), interest rate for the quarter, and specific federal resources you

would like to include in the calculation. **Title I, II, III, IV, GEER and ESSER would need to be included but you may have other non-reimbursable programs.**

Professional Development Opportunities hosted by SCOE Business Services (flier attached)

- April 15, 2021: Pupil Attendance Accounting for Charter School Staff
- April 23, 2021: Payroll Concepts
- May 19, 2021: Standardized Account Code Structure-Basic Concepts

Workshop Opportunities through School & College Legal

Attached is a list of upcoming workshops from March through May.

Fiscal Report by School Service of California

School Services provides excellent explanation to current topics. If you are a member of School Services of California you can also see their reports by logging in to view on their web page or subscribe to their email service. Attached for your convenience is a fiscal report on the influx of one-time resources and spending the funds based on a comprehensive plan for student achievement that can support student learning and long-term fiscal health for many years.

- Plan to Spend, and Spend to Your Plan (posted March 22, 2021)

Dates to Remember:

3/31/2021	Strategic Planning Support Workshop (part 3)
4/01/2021	2020-21 Audit Contracts due to SCOE
4/01/2021	Escape Budget Development Workshop Click here to register
4/15/2021	Escape HR/Payroll Annual Review Workshop Click here to register
4/19/2021	LCAP Workshop Click here to register
4/19/2021	P-2 Attendance due to SCOE
4/22/2021	Mini-training: Budget Overview for Parents & Expenditures Tables
4/22/2021	April DBUG

NOTE:

- Want to add something to a DBUG Agenda? Want a topic added to SCOE Biz? Contract 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.



Sonoma County

Office of Education

**Impacts of Declining Enrollment &
2020-21's Average Daily Attendance
(ADA) protection: Act Now**

March 17, 2021



Average Daily Attendance (ADA) Funding

School District ADA Funding:

- Funded ADA is equal to the **greater of current or prior year ADA**

Charter ADA Funding:

- Funded ADA is based on **current year**

Pandemic ADA Funding:

- Executive Order N-26-20:
 - Provided average daily attendance (ADA) **protection in 2019-20 by amending the calendar used to determine the period for Second Principal Apportionment (P-2) and the Annual Apportionment (P-Annual)**
 - Education Code 43502(b) **requires CDE to use actual attendance reported at P-2 & P-Annual as basis for funding in 2020-21**

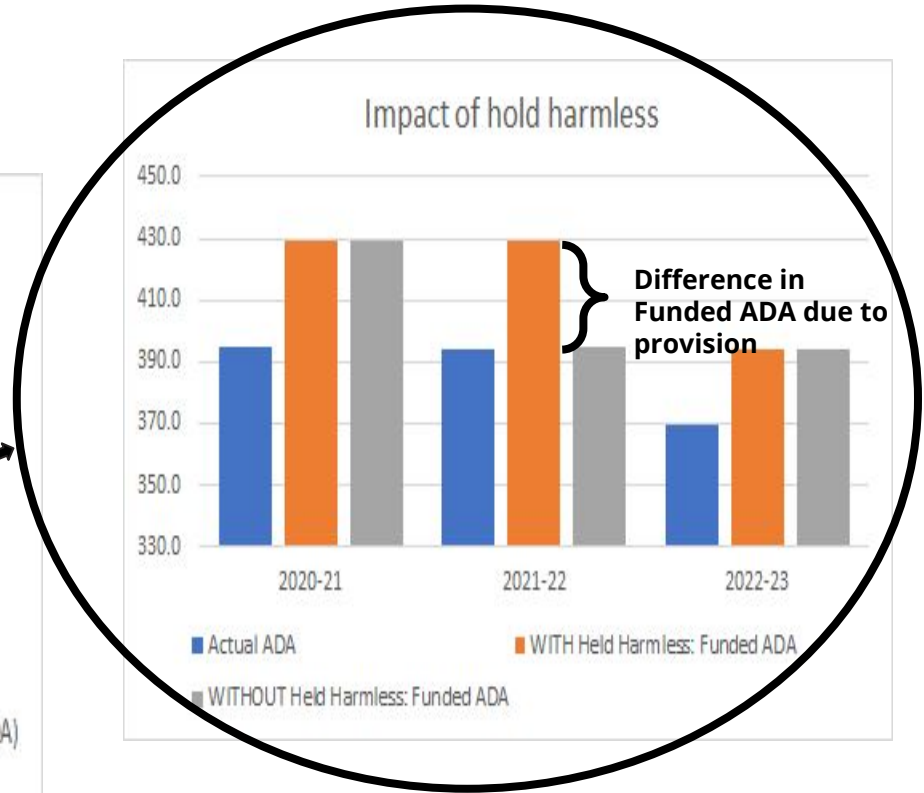
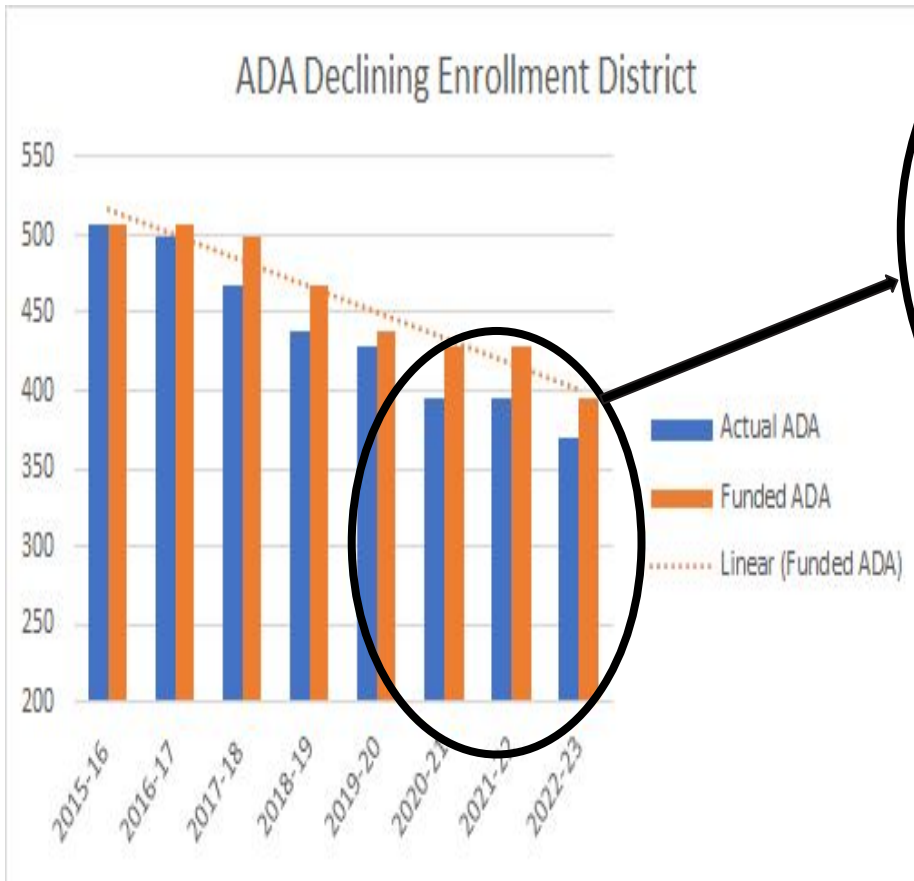


Declining Enrollment Trend Creates Instability

- **Over 60% of California traditional public schools are experiencing declining enrollment**
- **Pandemic presents short term spikes in the decline, mainly at lower grades**
- **Pandemic ADA hold harmless expires June 2021**
- **Traditional ADA hold harmless helps Districts for the 2021-22 fiscal year (using higher 2019-20 ADA)**

Source: FCMAT

Impact of Hold Harmless: Closer Look



**Due to Hold Harmless provision
2021-22 Funded on 2019-20's ADA
versus 2021-22**

**Example: 2021-22 Funded ADA is 33.8
higher than without Hold Harmless
Equals approx. \$316K in revenue!**

What is the impact due to hold harmless ADA?

- Perception that “everything is okay”
- Districts will have to address the cumulative impact of two or more years of decline in 2022-23
- Creates a bump in revenues (LCFF and mandate block grant, etc.) in 2021-22



Recommendation: Act Now

- **Address impacts of declining enrollment in 2021-22 fiscal year**
- **Align staffing and expenditures to the number of students being served and not based on hold harmless**



Questions?



CARES Act Cycle 4 Reporting

ED Relief Funds <EDReliefFunds@cde.ca.gov>

Tue, Mar 16, 2021 at 11:44 AM

March 16, 2021

Dear Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Recipients,

This letter is to inform you that the next reporting cycle for CARES Act funds will be available beginning March 22 and closing April 5, 2021, at 12:00 PM, and will require local educational agencies (LEAs) to report on all CARES Act funding sources. This reporting cycle reflects expenditures incurred from January 1 to March 31, 2021.

LEAs that received any of the CARES Act funding sources below are expected to report on the use of funds for the period listed by the **April 5, 2021**, at 12:00PM reporting deadline. General Information about the CARES Act, including Reporting Requirements, is available on the Federal Stimulus Funding website at: <https://www.cde.ca.gov/fg/cr/index.asp>. To submit expenditure reports, you will login using the same password as previous CARES Act reporting here: <https://www3.cde.ca.gov/caresactreporting/>

Learning Loss Mitigation Funding (LLMF)

An LEA's allocation for LLMF is comprised of funding from three different sources: Coronavirus Relief (CR) Funds, General Fund (GF), and the Governor's Emergency Education Relief I (GEER I) Fund. LEAs will need to report on the use of funds for each funding source.

- **CR Funds, Resource Code 3220:** Reporting Period December 31, 2020 – March 31, 2021
- **GEER I Fund, Resource Code 3215:** Reporting Period January 1, 2021 – March 31, 2021
- **GF, Resource Code 7420:** Reporting Period January 1, 2021 – March 31, 2021

For this reporting cycle, LEAs can make corrections to previous reporting cycles (expenditures from March 1 – December 30, 2020) by making negative adjustments in their Cycle 4 reporting. The expenditures reported in Cycle 4 should reflect funds spent from December 31 – March 31, 2021, and any adjustments from Cycles 1, 2, and 3. This includes adjustments where LEAs reported expenditures in Category 10 (Items not listed as allowable) that more appropriately fit into one of the predefined, allowable categories. The CDE help page (<https://www.cde.ca.gov/fg/cr/reportinghelp.asp>) includes guidance regarding Category 10.

Additionally, Cycle 4 will require LEAs to certify that they will expend funds by May 31, 2021, as required by Assembly Bill 86 (Chapter 10, Statutes of 2021). Please note that May 31, 2021, is the deadline to expend all of the CR Funds, and any unspent funds after that date will be reverted to the Department of Finance. The only exception to this will be for goods/services that were ordered and expected to be received by the May 31, 2021, deadline, but there are unanticipated delays due to supply chain interruptions beyond the control of the LEA. In these circumstances, LEAs may use CR Fund to pay for goods within 90 days of receipt.

Lastly, the CDE's frequently asked questions (FAQ) page has been updated to include information on the \$500 per student presumption. Please visit CDE's LLMF FAQs page at <https://www.cde.ca.gov/fg/cr/llmffaq.asp> for more information.

Information on allocations, FAQs, allowable uses, and more is available on the LLMF web page at: <https://www.cde.ca.gov/fg/cr/learningloss.asp>.

Elementary and Secondary School Emergency Relief (ESSER)

LEAs will also be required to report on Cycle 3 of the ESSER I Fund (under the CARES Act). This reporting cycle does not require LEAs to report on ESSER II as allocated through the Coronavirus Response and Relief Supplemental Appropriations Act or ESSER III under the American Rescue Plan Act of 2021, which was signed into law on March 11, 2021. CDE will provide details soon regarding reporting for ESSER II and ESSER III. Currently, ESSER II preliminary allocations can be found at: <https://www.cde.ca.gov/fg/aa/ca/esserfii.asp>

- **ESSER I, Resource Code 3210:** Reporting Period January 1, 2021 – March 31, 2021

Information on allocations, FAQs, allowable uses, and more is available on the CARES Act ESSER I web page at: <https://www.cde.ca.gov/fg/cr/caresact.asp>.

Cycle 3 expenditure reporting of GEER I funding under LLMF and ESSER I will determine an LEA's future apportionment of these funds.

The CARES Act Quarterly Reporting Help Page, which can be located at: <https://www.cde.ca.gov/fg/cr/reportinghelp.asp>, explains each section of the quarterly report and gives guidance on how to report, detailed instructions, and information on various categories in the report.

Should you have any questions about the CARES Act reporting or other federal stimulus questions, please send those via email to EDReliefFunds@cde.ca.gov.

Sincerely,

The CDE Federal Stimulus Team



SONOMA COUNTY OFFICE OF EDUCATION

WORKSHOPS HOSTED BY SCOE BUSINESS SERVICES

As of March 23, 2021

If a Sonoma County school district employee attends one of the eligible workshops listed below their district will be reimbursed for the cost of registration. Districts will be responsible for registering their staff with the presenter. Districts will only be reimbursed if the staff member attends the workshop.

Eligible Workshops Register directly with presenter

Currently, we are offering the following workshops for reimbursements to the districts.

These workshops will be offered on a virtual platform from CASBO. Use the links below to register. (2 people per district will be reimbursed)

[Pupil Attendance Accounting for Charter School Staff 4/15/21](#)

[Payroll Concepts 4/23/21](#)

[Standardized Account Code Structure-Basic Concepts 5/19/21](#)

To receive the reimbursement from SCOE you will need to submit proof of payment (to the presenter) along with proof of attendance at the workshop. These items should be emailed to Bonnie Brown, bbrown@scoe.org

For more information contact Bonnie Brown at bbrown@scoe.org



SCHOOL & COLLEGE LEGAL SERVICES
OF CALIFORNIA

Santa Rosa Office

5350 Skylane Blvd., Santa Rosa, CA 95403
Phone: 707-524-2690
Fax: 707-578-0517

Ukiah Office

2240 Old River Rd., Ukiah, CA 95482
Phone: 707-467-5127

2020-2021 Workshops
as of March 18, 2021

Until further notice, all workshops will be presented via Zoom.

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
March 30, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Collective Bargaining: Everything District Negotiators Need to Know for the 2020-2021 School Year	Kaitlyn A. Schwendeman	K-12/CCD Negotiating Team Members	Zoom
April 6, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Student Discipline Including Special Education Issues	Carl D. Corbin	K-12 Administrators, school psychologists, and special education teachers	Zoom
April 7, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Legally Defensible Assessments	Jennifer E. Nix	K-12 Special Education Assessors School Psychologists Speech and Language Therapists	Zoom
April 14, 2021 9:00 a.m. - 3:00 p.m. clients \$75/person non-clients \$85/person	Employee Health Leave Rights and Employer Responsibilities	Nancy L. Klein & Kaitlyn A. Schwendeman	K-12/CCD Any administrator or employee responsible for monitoring or approving employee leaves or for providing notices related to health leaves	Zoom
April 28, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Special Education for New Site Administrators	Jennifer E. Nix	K-12 School Site Administrators	Zoom



DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
May 5, 2021 9:00 a.m. - 11:00 a.m. clients \$30/person non-clients \$40/person	Sexual Harassment and Abusive Conduct Prevention Training (Combined 2 hours for supervisors and 1 hour for non-supervisors)	Kaitlyn A. Schwendeman	K-12/CCD Supervisory personnel including District Board Members and non-supervisors	Zoom
May 12, 2021 10:00 a.m. - 12:00 p.m. clients \$30/person non-clients \$40/person	Confidentiality and Record Retention/Destruction 101	Erin E. Stagg	K-12/CCD Administrators, Deputy/Asst. Administrators, Business Managers, and lower-level administrative staff	Zoom
May 19, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Special Education Hot Topics	Jennifer E. Nix	K-12 All Staff	Zoom

Workshop dates and times subject to change.

Check <http://www.sclscal.org> for more details regarding the above programs and registration.

Advance reservations are necessary and space is limited. You may register on our website at www.sclscal.org, by calling (707) 524-2690, or by email to register@sclscal.org. The workshop fee must be paid prior to the workshop date and can be done by mailing checks payable to School and College Legal Services to 5350 Skylane Blvd., Santa Rosa, CA 95403 or by faxing a purchase order made out to School and College Legal Services to (707) 578-0517.

Workshop registration fees are per person.

The workshop fee will be charged for cancellations received less than seven days prior to the date of the workshop. If you are attending this workshop and are an individual with a disability who needs a special accommodation to participate, please call (707) 524-2690 at least 48 hours in advance of the workshop.

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

FISCAL REPORT

Plan to Spend, and Spend to Your Plan

 [BY MATT PHILLIPS, CPA](#)

 [BY LEILANI AGUINALDO](#)

 [BY DANYEL CONOLLEY](#)

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posted March 22, 2021

In public education, we constantly find ourselves in a position where the cost of doing business outpaces new available resources. Public education does not operate like private business, where a private business can raise prices or discontinue a line of business that is not profitable. Instead, public education leaders have more, but sometimes limited controls of expenses. The conversations are typically centered around “doing more with less,” or “if we do x, then we can’t do y or z.”

Local educational agencies (LEAs) are in a position where one-time resources for education abound, and the conversations are pivoting to “doing more with more” in some instances and “let’s do x, y, and z!” The current influx of one-time funding—including the In-Person Instruction Grants and Elementary and Secondary School Emergency Relief (ESSER) Funds—comes to LEAs with very few restrictions on spending. LEAs are likely to feel tremendous pressure to spend the money in a variety of areas, and while there is sufficient funding to address many different facets of operations, LEAs should approach the spending from a proactive perspective, rather than reactive.

It’s more important than ever for LEAs to view each of these funding sources as pieces to a puzzle, rather than individual silos, and develop a comprehensive plan with student achievement at the center of the plan. Adopting a proactive approach will allow LEAs to make informed decisions that are supported by data, influenced by stakeholders, and contribute to the long-term fiscal health of the LEA. While there’s no substitute for in-person learning, student achievement is influenced by many factors. Adequate facilities, functioning transportation, and consistent Wi-Fi coverage are all necessary for in-person learning to have the greatest impact.

As LEAs consider the use of the one-time funds, fiscal practices 101 must be considered. At School Services of California Inc. (SSC), we have long used the phrase, “Don’t use one-time sources to increase on-going costs.” LEAs would be wise to attach spending of one-time sources to one-time costs rather than on-going costs, such as compensation increases and additional staff. Further, LEAs that have been experiencing fiscal distress should not view these one-time sources as an opportunity to abandon plans to correct structural deficits. These funds are temporary in nature, and should not be viewed as a long-term solution.

Regardless of an LEA's current fiscal health, SSC recommends that LEAs prepare two multi-year projections —one with the one-time resources, and one without the one-time resources. The addition of the one-time resources can mask fiscal distress, and it will be important to communicate with stakeholders the temporary nature of the funds.

There's an opportunity to significantly impact student learning for many years beyond the allowable use period of the one-time funds. While there's no crystal ball that predicts the future, it is assured that LEAs that develop plans to spend one-time funds in a proactive, versus reactive, manner will improve their ability to raise the bar for student achievement.