

# The Common Message

2020-21 First Interim



**BASC**  
Business and Administration  
Steering Committee

## First Interim Report Key Guidance

On September 18, 2020 the Governor signed Senate Bill (SB) 820, an Education Trailer Bill, which made technical changes to provisions of SB 98 and the budget. Changes include growth funding based on a proxy of Average Daily Attendance (ADA), Learning Loss Mitigation (LLM) extensions for Governor's Emergency Education Relief (GEER) and general fund apportionments, exclusion of Coronavirus Aid, Relief and Economic Security (CARES) Act funding from Routine Restricted Maintenance contribution (EC 17070.75), and requirement to update the Budget Overview for Parents template to reflect alignment with 2021 Learning Continuity and Attendance Plan and 2019-20 Local Control and Accountability Plan (LCP) increased or improved expenditures.

While the Governor still seeks support from the federal government for COVID-19 relief, revenue reductions have been shifted to cross-year cash deferrals beginning in February and are projected to continue through June.

The DOF recently released its monthly report on state general fund revenue collections and, after two months of modest job recovery and general fund cash stabilization, state revenues peaked in the second quarter of 2020. General fund cash collections resulted in \$4.5 billion (12.8%) above the forecasted \$35.6 billion.

As LEAs navigate through unprecedented fiscal challenges, maintaining fiscal solvency continues to be the priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections.

## Significant Changes Since Budget Adoption

Below are the highlighted changes from the state Adopted Budget dated June 29, 2020 from varying bills:

- Growth funding accommodations for eligible LEAs
- No ADA collected in 2020-21 for apportionment purposes
- Extended deadline for GEER funds to September 30, 2022
- Extended deadline for LLMF GF funds from December 30, 2020 to June 30, 2021
- Expanded eligible expenditures for LLM funds to address health and safety
- LLM and Elementary and Secondary School Emergency Relief (ESSER) funds are excluded from expenditures for the purposes of the Routine Restricted Maintenance Account (RRMA) calculation
- Lottery Instructional Material funds (Resource 6300) – definition of instructional materials to include laptop computers and other devices that provide internet access
- Increased funding for school nutrition programs
- SB 1159, Workers' Compensation: COVID-19: Critical Workers

# Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 First Interim Reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2020-21	2021-22	2022-23
<b>Statutory COLA</b>	<b>2.31%</b>	<b>2.48%</b>	<b>3.26%</b>
<b>COLA Suspension</b>	<b>-2.31%</b>	<b>-2.48%</b>	<b>-3.26%</b>
<b>Funded LCFF COLA</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Add-on, ERT &amp; MSA Prorated Factor</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>STRS Employer Rates (Approximate)</b>	<b>16.15%</b>	<b>15.92%</b>	<b>18.40%</b>
<b>PERS Employer Rates (Approximate)</b>	<b>20.70%</b>	<b>22.84%</b>	<b>25.90%</b>
<b>Lottery – Unrestricted per ADA</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>
<b>Lottery – Prop. 20 per ADA</b>	<b>\$49</b>	<b>\$49</b>	<b>\$49</b>
<b>Mandated Block Grant for Districts</b>			
K-8 per ADA	\$32.18	\$32.18	\$32.18
9-12 per ADA	\$61.94	\$61.94	\$61.94
<b>Mandated Block Grant for Charters</b>			
K-8 per ADA	\$16.86	\$16.86	\$16.86
9-12 per ADA	\$46.87	\$46.87	\$46.87
<b>State Preschool (CSPP) Part-Day Daily Reimbursement Rate</b>	<b>\$30.87</b>	<b>\$30.87</b>	<b>\$30.87</b>
<b>State Preschool (CSPP) Full-Day Daily Reimbursement Rate</b>	<b>\$49.85</b>	<b>\$49.85</b>	<b>\$49.85</b>
<b>General Child Care (CCTR) Daily Reimbursement Rate</b>	<b>\$49.54</b>	<b>\$49.54</b>	<b>\$49.54</b>
<b>Routine Restricted Maintenance Account</b> <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	<b>3%</b>	<b>3%</b>	<b>3%</b>

## **Local Control Funding Formula**

The final budget for 2020-21 suspended the statutory COLA of 2.31% on the Local Control Funding Formula (LCFF) and removed the 10% proration factor proposed in the Governor's May Revision to hold all LEAs, with the exception of LEAs eligible for SB 820 growth funding and newly operational charter schools, at 2019-20 ADA levels. This change was made possible in part by increasing deferrals of the principal apportionment to \$11 billion to be paid in the 2021-22 fiscal year. Up to \$5.7 billion of the deferral would have been eliminated with the receipt of additional COVID-19 relief funds; however, the current stalemate at the federal level has, at the very least, delayed any additional federal assistance.

The latest news in the DOF monthly report on state general fund revenue collections for August indicates that the pandemic's initial impact on California's economy and state revenues peaked in the second quarter of 2020. California has now recovered one-third of the jobs lost in March and April for an unemployment rate of 11.4% in August. While this recovery is good news, it is far from the 4% unemployment rate reported a year ago. It is becoming clearer that COVID-19 will be a multiyear problem affecting all aspects of school operations and finance.

Given this economic outlook, the reliance on one-time funds including reserves, and the magnitude of deferrals required to maintain LCFF funding, all districts are encouraged to view the LCFF planning factors showing a 0% COLA as a best-case scenario. It is strongly recommended that all LEAs continue to develop multiple budget assumptions for the multiyear projection to be prepared for both best and worst-case budgets in the future.

## **School Finance, Instruction & Accountability**

Budget trailer bills include new education codes establishing school finance, instruction and accountability for the 2020-21 school year. In 2020-21, LEAs must meet requirements for minimum daily instructional minutes and annual instructional days, must offer in-person instruction to the greatest extent possible and may offer LEA-wide or schoolwide distance learning per health order or guidance from public health officers for students who are medically fragile or who would be at risk by in-person instruction. Local attendance collection is still required for absence tracking and reporting but ADA will not be used for funding calculations. The statutes outline distance learning criteria including daily live interaction with certificated employees and peers for instruction, progress monitoring and school connectedness. If daily live interaction is not feasible as part of regular instruction, the LEA must develop, with parent and stakeholder input, an alternative plan for frequent live interaction. Additional requirements include documenting daily participation for each pupil and maintaining class level weekly engagement records and certifying to the time value of assignments, including assigned instruction in distance learning to ensure that the minimum daily instructional minutes have been met. These requirements will be part of the 2020-21 supplemental audit guide. LEAs must document participation for each student on each instructional day in which distance learning is provided. Daily participation may also be used to track attendance, and may include but is not limited to any of the following:

- evidence of participation in online activities
- completion of regular assignments
- completion of assessments
- contacts between employees of the LEA and the student or parents/guardians
- other methods of verification determined by LEAs

LEAs are required to record and track student attendance and participation for the purpose of compulsory education, identifying the need for tiered reengagement strategies, reporting student attendance in CALPADS for chronic absence reporting and avoiding audit penalties. LEAs should categorize absences as either excused or not excused. Only absences without a valid excuse are a violation. Participation may include but is not limited to: online activities, completion of regular assignments, and contacts between employees of the LEA, including those other than teacher, and pupils or parents or guardians. LEAs must develop written procedures for tiered reengagement strategies for all pupils who are absent from distance learning for more than three school days or 60% of the instructional days in a school week. Additional information related to attendance, including excused and unexcused absences, is available on the [Distance Learning Frequently Asked Questions web page](#) under the Attendance and Absences section.

LEAs are also required to complete a weekly engagement record to document whether students received synchronous or asynchronous instruction for each whole or partial day of distance learning that aligns with the plan developed by the local governing board, verify daily participation, and track assignments. The weekly engagement record and daily participation tracking are separate requirements, although they can be combined to meet both requirements. In response to these additional recordkeeping requirements, CDE has developed an [optional combined daily participation and engagement record template](#): <https://www.cde.ca.gov/fg/aa/pa/documents/template.pdf> for use in fiscal year 2020-21. While CDE has provided an approved template, LEAs have many options for tracking participation and engagement. LEAs are advised to review CDE's [Instructional Time Resources](#) webpage at <https://www.cde.ca.gov/fg/aa/pa/instructionaltime.asp> for links to the CDE developed template, an alternative template, a CDE template user guide and an LEA alternatives guide. Also available through the Instructional Time Resources webpage are [2020-21 Funding and Instructional Time FAQs](#) which provide additional information regarding attendance and instructional time recordkeeping requirements. LEAs are also advised to coordinate with external auditors to ensure compliance with all attendance and distance learning requirements for 2020-21.

The initial budget trailer bill established that all LEAs will receive funding in 2020-21 based on 2019-20 ADA. However, SB 820 makes changes to allow funding for ADA increases in specified cases. SB 820 allows LEAs, except for nonclassroom-based charter schools, to recognize funded ADA growth if the 2020-21 Adopted Budget or 2019-20 Second Interim Report explicitly projected growth in overall enrollment or ADA in 2020-21.

If these criteria are met and the LEA projected enrollment growth, 2020-21 ADA will be calculated based on the lesser of the following:

- the LEA's projected enrollment from the 2020-21 Adopted Budget or 2019-20 Second Interim Report, reduced by the 2019-20 statewide average rate of

absence for 2019-20 as calculated by CDE. If ADA is used to establish eligibility for growth funding, CDE will use the 2020-21 ADA projected by the LEA in its substantiating documentation.

- The LEA's certified CALPADS enrollment as of Information Day census day (October 7, 2020), reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE

Under no circumstances shall an apportionment calculated for a LEA be less than the apportionment that would be calculated based on 2019-20 ADA, (*EC* Section 43502).

CDE posted an online application for LEAs seeking funding for growth:

<https://www.cde.ca.gov/fg/aa/pa/sb820growthfaqs.asp>. LEAs must apply by November 6, 2020, and provide documentation of specified information and attest that it is true and correct and is the most recent budget adopted by the governing board on or before June 30, 2020 or is the 2019-20 Second Interim Report adopted by the governing board.

In addition to the above circumstances for an LEA to seek funding for enrollment or ADA growth in 2020-21, SB 820 also provides for adjustments due to a school district reorganization or for pupils from a charter school that ceases operation during or after the 2019-20 school year and does not provide instruction in 2020-21. These adjustments will be made automatically by CDE and apply only to LEAs that are funded on a 2019-20 ADA. LEAs funded on growth will not receive these additional adjustments.

## **Risk Factors**

Fiscal uncertainties require careful planning and excellent contingency plans. These plans required quick redirection in the 2019-20 fiscal year as COVID-19 spread across the world and national and state emergencies were in effect. Economic factors and legislative decisions at the state and federal level led in some cases to immediate relief but also major long-term unknowns.

LEAs should continue to follow these fundamental best practices:

**Structurally balanced budget:** A budget that supports educational plans over multiple years.

**Reserves:** The Government Finance Officers Association recommends a reserve balance based on an analysis of the types of risk being managed with reserves. A general guideline is a minimum of 17% or two months' worth of operational expenditures.

**Cash:** The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand. This budget year LEAs face an unprecedented dollar amount of deferrals. Risk factors include:

- Potential delays in local tax receipts
- State's ability to sustain deferrals versus enacting cuts to education funding
- Short timelines to spend large sums of funding, changing federal requirements, unknown audit requirements

- Reliance on one time stimulus funding
- Unknown costs due to changes in accountability
- Litigation costs: due process, COVID-19 exposure
- Changes in statutes, i.e. SB 1159 Workers' Compensation - this bill defines "injury" for an employee to include illness or death resulting from the 2019 novel coronavirus disease (COVID-19) under specified circumstances, until January 1, 2023. The bill would create a disputable presumption, as specified, that the injury arose out of and in the course of the employment and is compensable, for specified dates of injury, self-insured joint power authorities are at a higher risk due to the nature of potential claims
- Cost of mitigating learning loss over time
- Reductions in ADA and loss of hold harmless ADA protection in 2021-22
- Requirements to provide more services to students in need
- Increases in state non-education funding obligations

## Negotiations

Negotiations will continue to be challenging. The full effect of the COVID-19 pandemic and the length of the resulting recession are still unknown. For planning purposes, LEAs should assume it may take several years for a full economic recovery. While the 10% reduction in LCFF funding was rejected in the final 2020-21 budget package, it was replaced with 0% LCFF COLA and \$12 billion in cross fiscal year deferrals. Federal funding has been limited and additional federal funding is uncertain. Potential volatility in state income tax revenues combined with additional state funding obligations may also be a factor in 2021-22 and 2022-23. LEAs should be aware of the considerable downside risks that exist in 2021-22 and 2022-23 and seriously consider the distinct possibility that increased deferrals, reduced LCFF funding or both may occur in 2021-22 and 2022-23. LEAs will need to be thorough and meticulous in calculating the impact of proposed bargaining settlements, outlining best case scenarios based on each LEAs' circumstances.

## Learning Loss Mitigation

With the passage of trailer bill SB 820, clarity and greater flexibility were made available to LEAs in using learning loss mitigation funds for necessary COVID-19-related expenditures. This is particularly helpful to those LEAs that did not receive federal ESSER funds.

GEER resources shall be used from March 13, 2020 through September 30, 2022. Resources apportioned from the state general fund shall be used from March 1, 2020 through June 30, 2021. Resources apportioned from the Coronavirus Relief Fund (CRF) shall continue to be used from March 1, 2020 through December 30, 2020, unless otherwise provided in federal law.

All of these funds may be used for activities that directly support academic achievement and mitigate learning loss related to COVID-19 school closures. Funds may be used to support individuals served by LEAs, including, but not limited to, those enrolled in a childcare program, California state preschool program, kindergarten, any of grades 1 through 12, and adult education programs, and shall be expended for any of the following purposes:

- (1) Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
- (2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
- (3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
- (4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.
- (5) Addressing health and safety concerns, including, but not limited to, purchasing public health testing, personal protective equipment, supplies to sanitize and clean the facilities and school buses of an LEA, and for other related needs.

LEAs must ensure that funding is used in full compliance with state and federal law, and must have adopted, on or before September 30, 2020, at a public board meeting, a learning continuity and attendance plan. Funds could be expended before the plan was adopted.

LEAs shall maintain a file of all receipts and records of expenditures for no less than five years, or, where an audit has been requested, until the audit is resolved, whichever is longer.

LEAs shall report, on or before October 15, 2020, the balance of any unexpended funds received from the CRF to the Superintendent of Public Instruction (SPI). This requirement was met with the data supplied for the second cycle of CRF report, which closed on October 7. Any funds that are not expended by December 30, 2020, shall be reported to the SPI within 30 days and the SPI shall initiate collection proceedings. The CDE will gather this information as part of the next cycle of CRF reporting, which is scheduled to close on January 6, 2021.

An emerging concern is the low rate of expenditures and obligations reflected in the first and second cycles of CRF reporting. Initial analysis of this data reflects that a significant number of



LEAs have expended or obligated less than 50% of its CRF apportionment. Budget bill language allows the state to recapture and reallocate unspent CRF funds prior to December 30 if there is a concern that the CRF funds will not be fully expended by the deadline. LEAs should ensure that plans and activities are in place to fully expend the CRF funds by December 30, and make extra effort to ensure that the period cycle reporting of CRF funds is accurate.

LEAs shall report, on or before August 31, 2022, the balance of any unexpended funds received from the federal trust fund (GEER) to the SPI. Any of these funds that are not expended by September 30, 2022, shall be reported to the SPI within 30 days and the SPI shall initiate collection proceedings.

The latest CRF guidance and FAQs from the U.S. Department of the Treasury and learning loss mitigation funding resources from the CDE may be found here:

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

<https://www.cde.ca.gov/fg/cr/learningloss.asp>

## **LCAP and the LCFF Budget Overview for Parents**

For 2020-21, the requirement to adopt an LCAP was replaced with the requirement to adopt a Learning Continuity and Attendance Plan in September.

Going forward, LEAs are required to adopt a 2020-21 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The budget overview can be presented and adopted in a single meeting. However, there is a very narrow window between the second Friday in December (December 11), which is the earliest date that an LEA can hold the annual organizational meeting of its board, and the December 15 deadline. An LEA could choose to have its current board meet earlier in December to adopt the first interim and budget overview. Otherwise, LEAs must consider scheduling a board meeting between December 11 and December 15.

The LCFF Budget Overview template has been revised, for this year only, to require reporting of both expenditures connected to the 2019-20 LCAP and expenditures connected to the 2020-21 Learning Continuity and Attendance Plan. Furthermore, SB 820 requires CDE to revise the template for the Annual Update to the LCAP before January 31, 2021, to include reporting on both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plans.

Although the Annual Update does not need to be completed until next year in connection with the adoption of a new three-year LCAP, LEAs will need to begin gathering the actual expenditure data for actions and services tied to the 2019-20 LCAP now. This will ensure that

the dollar amount reported on the LCFF Budget Overview for Parents in December aligns with the amounts reported in more detail when the Annual Update is completed next spring.

Because of the severe, unexpected, and ongoing disruptions to LEA operations caused by the COVID-19 pandemic, LEAs will need to be particularly thoughtful and clear about how they communicate about these matters to their stakeholders. There is likely to be disconnect between planned expenditures and what actually happened. Many LEAs were unable to carry out some of the actions and services called for in their adopted 2019-20 LCAPs due to the shutdown last spring, and they may instead have implemented many unplanned actions and services to help high needs students. Similarly, the plans documented in Learning Continuity and Attendance Plans, on a very tight timeline, may not all come to fruition as the pandemic operating environment continues to evolve.

## **Special Education**

For the 2020-21 fiscal year, the budget includes a new Special Education base funding formula that utilizes each individual LEA's second and annual principal apportionment ADA, including districts, charters and COEs; calculates allocations to SELPAs based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an additional, ongoing \$545 million for distribution through the new formula, comprised of \$152.6 million in AB 602 funding and redirecting \$392.7 million of the \$492.7 million in Special Education early intervention grant funding, both of which were provided in 2019-20. The remaining \$100 million is allocated to increase funding for low incidence disabilities in 2020-21. This increased, ongoing allocation to the new base funding formula results in a 2020-21 base rate of \$625 per ADA.

All other existing AB 602 Special Education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year. For the 2020-21 fiscal year and each fiscal year thereafter, mental health-related services funding shall be available for pupils with or without an individualized education program.

Five hundred thousand dollars in one-time IDEA funding is allocated for a study of the current SELPA governance and accountability structure and \$350,000 in IDEA funds is provided to develop a standardized IEP template and addendum for distance learning.

## **Fiscal Flexibility Provisions**

Except as outlined below, LEAs will receive funding in 2020-21 based on 2019-20 ADA and must meet specific distance learning and instructional day requirements to avoid an audit penalty.

Flexibility relief proposed in the May Revision remains the same, as follows:

- Exemption if apportionment deferrals create a documented hardship (limited)
- Authority to exclude state’s pension on-behalf-of payments for the RRMA calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%
- Use of proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

SB 820, the state budget cleanup bill, provided additional flexibility:

- Allows an adjustment for enrollment growth to LEAs that projected enrollment or ADA growth in the LEA’s board approved 2019-20 Second Interim Report or 2020-21 Adopted Budget. \.
- Expands the use and deadlines of the following Learning Loss Mitigation Funds.
- Allows ESSER and LLMF funds to be excluded from the calculation of the RRMA contribution.
- Lottery Instructional Materials funds (Resource 6300): Modifies the definition of “technology-based instructional materials” to include laptop computers and devices that provide internet access required for students and teachers.

## Cash Flow / Deferrals

The final budget language includes \$12 billion of principal apportionment cash deferrals from fiscal year 2020-21 to fiscal year 2021-22:

- From February 2021 to November 2021           \$1.54 billion
- From March 2021 to October 2021               \$2.38 billion
- From April 2021 to September 2021             \$2.38 billion
- From May 2021 to August 2021                  \$2.38 billion
- From June 2021 to July 2021                     \$2.38 billion

These principal apportionment deferrals are ongoing and were added through EC Sections 14041.5 and 14041.6. Partial principal apportionments will be received in February through May 2021. The estimated percentages by month that may be received are:

- From February 2021 to November 2021           47%
- From March 2021 to October 2021               18%
- From April 2021 to September 2021             18%
- From May 2021 to August 2021                  18%
- From June 2021 to July 2021                     0%

The June principal apportionment will be 100% deferred to July 2021.

It is important to maintain adequate cash flow for payroll and other obligations. It is prudent to plan on the full principal apportionment being deferred in the months listed above, as well as for cash flow projections and appropriate TRAN sizing purposes.

Districts that will be unable to meet their financial obligations in the month(s) of February through June 2021 and have exhausted all other borrowing options may apply for exemption from the deferral(s) pursuant to EC Section 14041.8. Additional information on the deferral exemption application process will be made available in the coming months. Limited funding is available for this exemption; it will be available on a first come, first served basis. LEAs are advised to be preparing this information now. The DOF and SPI will scrutinize the applications for approval.

The Governor's Executive Order authorizing delayed property tax payments may also have an impact on cash flow. LEAs are encouraged to work with their COE to determine if auditor/controllers will defer property tax payments.

## **Reserves / Reserve Cap**

County offices of education continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (equal to approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding minimum reserves and to consider maintaining reserves larger than 17% when revenues or expenditures are especially volatile.

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

Although general fund reserves can be an indicator of cash balances, it is important to remember it is not the same as cash – cash is a component of reserves. Due to the restrictive nature of federal CARES Act funds, districts are strongly encouraged to maximize the use of these one-time funds during the 2020-21 fiscal year. In so doing, local and unrestricted funds will be preserved to address the impact of potential revenue deterioration in 2021-22 and 2022-23.

Because the district reserve cap has not been triggered in accordance with Education Code Section 42127.01 for the 2020-21 fiscal year, districts are advised to manage and maintain prudent reserves as described above.

# COVID-19

County offices of education are working with the local health officers to align COVID-19 guidance provided by the California Department of Public Health to local conditions based on county attestation. Stronger Together: A Guidebook for the Safe Reopening of California's Public Schools provides guidance to schools. Below are considerations and assumptions to keep in mind:

- Expect a duration of at least 12 to 18 months
- Operations will be highly modified for COVID-19 prevention
- Devastating economic impacts for families
- Greater rates of absence
- Uneven and disproportionate learning impacts when reopening
- Increased need for social-emotional and mental health support
- Restrictions on athletic, extracurricular and co-curricular activities
- Divided and vocal public opinion
- Lack of consistency in school programs and responses across the county

To address these assumptions and otherwise meet the needs of students for in-person instruction, distance learning, or a hybrid environment, LEAs should:

- Create noncontact options to keep 2020-21 processes on track
- Consider the needs of vulnerable students and staff
- Create plans to assess and correct gaps in learning
- Prepare a continuum of options for learning
- Integrate prevention measures in all transitions, settings and situations
- Alter room layouts for physical distancing
- Adapt systems of support for blended and distance learning
- Create procedures to provide meals for children not on campus

## Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports and their multiyear projections. How this information affects each LEA is unique. In the projection years, funding growth is expected to be flat, with increasing costs related to personnel (retirement, step and column), which could affect the LEAs' ability to maintain sufficient reserve levels. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To ensure fiscal solvency, districts will need to use resources cautiously and make prudent fiscal decisions.