

# Learning Recovery Emergency Block Grant

## Interim Expenditure Reporting



**CALIFORNIA DEPARTMENT OF EDUCATION**  
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# Acronyms

- **CDE:** California Department of Education
- **COE:** County Office of Education
- ***EC:*** *Education Code*
- **FY:** Fiscal Year
- **GMART:** Grant Management and Reporting Tool
- **LEA:** local educational agency
- **LCAP:** Local Control and Accountability Plan
- **LREBG:** Learning Recovery Emergency Block Grant

# Agenda

- Reminders and Purpose
- Overview of the LREBG
- Reporting Requirements
- GMART Walk-through
- Frequently Asked Questions (FAQs)
- Resources

# Reminders

Please use the Zoom Question and Answer feature to post any questions you may have.

A copy of today's webinar is located on the Resource tab of the [CDE LREBG Program Information](#) web page.

A recording of today's webinar will be available by email request.

# Purpose of the Webinar

The purpose of this webinar is to discuss the interim expenditure reporting requirements for LREBG funds for FYs 2022–23 and 2023–24.

Our intended audience is any LEA (school district, COE, or charter school) that has received LREBG funds and is required to submit an Interim Expenditure Report to the CDE.

# Additional LREBG Resources

Today's Interim Expenditure Reporting webinar is just one of many resources available to support LEAs in meeting the various requirements of the LREBG.

- **System of Support Office**
  - Needs Assessment Resources
- **Local Agency Systems Support Office**
  - Revised LCAP Template and Instructions
- **School Improvement and Support Office (SISO)**
  - Interim Expenditure Reporting

# Overview of the LREBG



# Purpose of the LREBG

## Eligible LEAs include:

- School districts
- COEs
- Charter schools

LREBG funds must be used to assist in **recovery efforts** supporting academic and pupil and staff social emotional well-being through the 2027–28 school year.

# Legislative Authority

Legislation	LREBG Update
California Budget Act of 2022	Added <i>EC</i> Section 32526 which established the LREBG.
California Budget Act of 2023	Amended <i>EC</i> Section 32526 to reduce the original LREBG allocation
California Budget Act of 2024	Amended <i>EC</i> Section 32526 to add new requirements, including that all funds expended in school years 2025–26, 2026–27, and 2027–28 be subject to a needs assessment and be included in the LCAP.



# Interim Expenditure Reporting



# Interim Reporting Requirements (1)

Pursuant to *EC* Section 32526 (e)(1), LEAs receiving apportionments pursuant to this section shall report to the department, using the template developed by the department, and make publicly available on their internet websites, interim expenditures of those apportioned funds to the department by December 15, 2024.

# Interim Reporting Requirements (2)

## REPORTING

LEAs must report no later than **December 15, 2024**, for the following FYs:

- 2022–23
- 2023–24

## POSTING

The LEA must make interim expenditures publicly available on their internet websites no later than **December 15, 2024**.

# Closed Charter Schools



# Closed Charter School Reporting (1)

Pursuant to *EC* Section 32526 (e)(2), if a charter school ceases to operate before December 15, 2029, a final expenditure report, using the template developed by the department, shall be due to the department **within 60 days** of the effective date of closure and the department shall collect any unspent amounts.

# Closed Charter School Reporting (2)

Upon notification that a charter school that has received LREBG funds is closing, the SISO will email a Charter School Closure Final Expenditure Report Form to the charter school contacts. The form will include the date the form must be returned to the CDE.

If the closed charter school has any unspent LREBG funds, the CDE will invoice the charter school to return those funds.

# Grant Management and Reporting Tool



# GMART: Log On

1. Log on to the [GMART](#)
2. Enter the LEA username and password.

Username and passwords were distributed by email to LEA contacts in the California School Directory.

3. Select Logon.

# GMART: Home Page

After logging on, select **Edit** next to the LREBG Interim Expenditure Report.

## REQUIRED

LREBG Interim Expenditure Report: Edit Report

- FY 2022 Performance Period: July 1, 2022, to June 30, 2023
- FY 2023 Performance Period: July 1, 2023, to June 30, 2024

LREBG Interim Expenditure Report Due Date: December 15, 2024

# GMART: Notice

Before entering into the Interim Expenditure Reporting web page, a notice will display that requests **two LEA contacts** to be provided. This contact information will ensure that the CDE can direct future communications to the appropriate LEA staff.

Select **OK** to access the LEA Contact Info tab.

# GMART: Menu Tabs

Six menu tabs are available at the top of the screen:

- GMART Home
- LEA Contact Info
- CDE Contact Info
- Expenditure Report
- Report History
- GMART Requests

# Menu Tab: GMART Home

The GMART Home tab returns to the home page that is first displayed upon logging on.

The home page shows the status of the Interim Expenditure Report as either **Edit** or **Submitted**.

- **Edit:** LEA can edit the report as it has not been submitted
- **Submitted:** LEA can no longer edit/revise the report as it has been submitted.

# Menu Tab: LEA Contact Info (1)

The **LEA Contact Info** tab displays two LEA contacts that have been imported from the California School Directory, an Administrator and the Chief Business Officer.

The LEA is required to add information for a Primary, Secondary, and/or Fiscal contact to ensure the CDE can direct future communications to the appropriate LEA staff.

A minimum of two contacts is required for the Expenditure Report tab to be accessible.

# Menu Tab: LEA Contact Info (2)

Select **Add Primary Contact**.

- First and Last Name
- Title
- Email
- Phone

Select **Save Primary Contact Information**.

# Menu Tab: LEA Contact Info (3)

Repeat these steps for a Secondary, Fiscal, and Additional contact as needed. Remember to enter information for at least two contacts at the LEA.

To edit contact information after saving, select **Edit** under the **LEA Action** column.

Contact Type	Contact Name	Title	Email	Phone	LEA Action
Primary	ABCD	Director	xxx	xxx	Edit
Fiscal	EFGH	Assistant	xxx	xxx	Edit



# Menu Tab: CDE Contact Info

For programmatic questions related to the LREBG, it is recommended the LEA submit a request through the **GMART Requests** tab from the menu bar above.

The School Improvement and Support Office can be reached at [LREBG@cde.ca.gov](mailto:LREBG@cde.ca.gov) or by phone at 916-319-0833.

# Menu Tab: Expenditure Report (1)

To complete and submit the Interim Expenditure Report:

- Select the **Expenditure Report** tab.
- The status of the report (Edit or Submitted) will display at the top of the screen.
- The LEA's LREBG Allocation is displayed.
- Select **Edit** under the LEA Action column to enter data for each allowable use of funds.
- Enter the dollar amount for expenditures in FYs 2022–23 and 2023–24 and select **Update**.

# Menu Tab: Expenditure Report (2)

Allowable Use of Funds	FY 2022–23 Expenditures	FY 2023–24 Expenditures	Total	LEA Action
<p>(A) Instructional learning time for the 2022–23 through 2027–28 school years by: increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases or stabilizes the...</p>	\$0	\$0	\$0	<a href="#"><u>Edit</u></a>



# Menu Tab: Expenditure Report (3)

Allowable Use of Funds	FY 2022–23 Expenditures	FY 2023–24 Expenditures	Total	LEA Action
<p>(A) Instructional learning time for the 2022–23 through 2027–28 school years by: increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases or stabilizes the...</p>	0	25000	\$0	<p><u>Update</u> <u>Cancel</u></p>



# Menu Tab: Expenditure Report (4)

Report Summary (Read Only)

<b>LREBG Allocation</b>	<b>FY 2022–23 Expenditures</b>	<b>FY 2023–24 Expenditures</b>	<b>Total Combined Expenditures</b>	<b>Cash Balance</b>
\$70,000	\$0	\$25,000	\$25,000	\$45,000



# Menu Tab: Expenditure Report (5)

## Remarks from LEA (optional)

Any comment the LEA wishes to include with their report can be entered in the “**Remarks from LEA**” textbox.

Please do not ask questions in the Remarks from LEA box.

# Menu Tab: Expenditure Report (6)

## Report Submitter

Please enter the following information for the Report Submitter:

- LEA Name
- First and Last Name
- Title
- Email
- Phone Number

# Menu Tab: Expenditure Report (7)

## Submit Report

After entering all required data into the Expenditure Report table and Report Submitter section, clear any errors that may have displayed.

Ensure the accuracy of the provided data and select **Submit Report** at the bottom of the screen.

# Export the Report (1)

Pursuant to *EC* Section 32526 (e)(1), all LEAs are required to make their Interim Expenditure Report publicly available on their web site.

To export the completed Interim Expenditure Report:

- **Submit** the report.
- Notice that the report status has changed to Submitted at the top of the screen.
- Scroll to the bottom of the submitted report and select **Export Expenditure Report to Excel**.

# Export the Report (2)

Once **Export Expenditure Report to Excel** is selected, the export initiates and the Excel file begins to download.

Locate the downloaded Excel file in the web browser's download folder or however your web browser's settings are structured to receive downloads.

# Menu Tab: Report History

The Report History displays the history of all report actions. If the report was returned for revisions, this will also display in the history.

Date and Time	LEA or CDE	Report	Status	Remarks	Submitter
11/01/24 8:00 AM	LEA	Interim Expenditure Report	Submitted	***	ABCDE 916-319-0833
11/02/24 4:00 PM	LEA	Interim Expenditure Report	Edit	Return to LEA for revisions.	ABCDE 916-319-0833



# Menu Tab: GMART Requests (1)

LEAs can submit questions or request to revise the Interim Expenditure Report through the GMART Requests tab.

Select either: **Ask a Question** or **Revise the Interim Expenditure Report** from the dropdown list.

# Menu Tab: GMART Requests (2)

For the **Ask a Question** option, select the **Topic** from the dropdown list.

- Use of LREBG Funds
- Reporting Timeline
- Reporting Requirements
- Billing/Recovery of LREBG Funds
- Technical Assistance
- Other

# Menu Tab: GMART Requests (3)

*Ask a Question continued...*

Enter your question into the text box.

Select the **GMART Contact** from the dropdown list. The LEA must have previously updated the LEA Contact Info tab for the dropdown list to work.

Select **Submit Request**.

The CDE will respond to the request within three business days.

# Menu Tab: GMART Requests (4)

The **Revise the Interim Expenditure Report** option is only available after the LEA has submitted the report.

- Provide a brief explanation for why the report requires revision. For example, “The LEA incorrectly submitted expenditure data.”
- Select the **GMART Contact** from the dropdown list.
- Select **Submit Request**.

# GMART Tips

Logging on:

- Passwords are case sensitive.
- Use the Copy/Paste shortcut to enter the password.

Completing the report:

- GMART will automatically log off for inactivity.

# Next Steps



# NEW Requirements

1. Pursuant to *EC* Section 32526 (d)(1), LEAs shall develop a needs assessment regarding the use and expenditure of LREBG funds for the 2025–26, 2026–27, and 2027–28 school years.
2. Pursuant to *EC* Section 52064.4, LREBG funds shall be included in the LCAP or the annual update to the plan, for the period of July 1, 2025, to June 30, 2028.

# Timeline and Activity Summary

Fiscal Year	Required LREBG Activity
2024–25	LEA develops a needs assessment. Interim Expenditure Report submitted and posted by December 15.
2025–26	LREBG funds included in the LCAP.
2026–27	LREBG funds included in the LCAP.
2027–28	LREBG funds included in the LCAP, including a review and assessment of the effectiveness of the chosen strategies from the 2025–26 LCAP.



# Frequently Asked Questions



# FAQ (1)

**Question:** Why doesn't the Interim Expenditure Report include the new allowable use of fund provisions from Senate Bill 153?

**Answer:** The new allowable use of funds provisions (Professional Development on the 2023 Mathematics Framework and English Language Arts/Development Framework and conducting the needs assessment) is applicable to FY 2024–25 and beyond. The Interim Expenditure Report includes expenditures made in FY 2022–23 and 2023–24. As such, the new allowable use of funds are not included as an expenditure category in the Interim Expenditure Report.

# FAQ (2)

**Question:** How long do LEAs have to expend their LREBG funds?

**Answer:** An LEA may expend funds through the 2027–28 school year (June 30, 2028). All expenditures must be linked to an allowable use.

# FAQ (3)

**Question:** When is the Interim Expenditure Report due?

**Answer:** Pursuant to *EC* Section 32526 (e)(1), the Interim Expenditure Report is due to the CDE by December 15, 2024. Interim expenditures are also required to be posted to the LEA's web site by December 15, 2024.

# FAQ (4)

**Question:** When will the Interim Expenditure Report be available in the GMART?

**Answer:** The Interim Expenditure Report will be available in the GMART by Monday, October 7, 2024.

# FAQ (5)

**Question:** Must I submit an Interim Expenditure Report if my LEA spent zero LREBG funds prior to July 1, 2024?

**Answer:** Yes. All eligible LEAs that received LREBG funds are required to submit an Interim Expenditure Report even if no LREBG funds have been expended.

# FAQ (6)

**Question:** I never received the GMART username and password. How can I have it re-sent?

**Answer:** GMART log on credentials (username and password) will be sent to the Administrator and Chief Business Officer listed on the California School Directory after today's webinar. In the future, if the LEA needs the log on credentials re-sent, please submit a request to the School Improvement and Support Office by email at [LREBG@cde.ca.gov](mailto:LREBG@cde.ca.gov).

# Needs Assessment Resources



# System of Support Office

The Geographic Lead Agencies have developed an LREBG Needs Assessment and Resources Workbook and training video to assist LEAs in developing a needs assessment. The LREBG Needs Assessment and Resources Workbook also contains evidence-based resources. These resources are available on the [CDE LREBG Program Information web page](#) on the Resources tab.

For more information, please contact the CDE System of Support Office by email at [CASystemofSupport@cde.ca.gov](mailto:CASystemofSupport@cde.ca.gov).

# LCAP Resources



# Local Agency Systems Support Office (LASSO)

The LASSO is in the process of updating the LCAP template and instructions to incorporate LREBG requirements.

The updated LCAP template will be available on the [CDE LCAP web page](#).

For more information, please contact the LASSO by email at [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov).

# Other Resources



# LREBG Resources

[LREBG Education Code](#) web page

[CDE LREBG Program Information](#) web page

[CDE GMART](#) web page

[CDE GMART Instructions](#) web page

[CDE LCAP](#) web page

# Contact Information

School Improvement and Support Office  
[LREBG@cde.ca.gov](mailto:LREBG@cde.ca.gov)

or

Submit a GMART Request

# Questions?



**Thank You**

