

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 3402 PAGE 1 Renumbered From:
<u>Legal Title</u> Learning Recovery Emergency Fund		
<u>Legal Citation/Authority</u> Chapter 53, Statutes of 2022 (AB 182) Education Code 32525 (a)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Fund	
<u>Purpose</u> The fund will receive appropriations for school districts, county offices of education, charter schools, and community college districts related to the state of emergency declared by the Governor on March 4, 2020, relating to the COVID-19 pandemic. Money in the fund will be used for the following: • To provide Learning Recovery Emergency Block Grant to local educational agencies pursuant to Education Code section 32525 (a), to assist schools in the long-term recovery from the Covid-19 pandemic, including addressing pupil learning, mental health, and overall well-being. • To provide California Community College COVID-19 Recovery Block Grant to community college districts pursuant to Education Code section 32527 (a) (1) (A), to support community college students and mitigate community student learning loss related to the Covid-19 impacts.		
<u>Administering Agency/Organization Code</u> Department of Education/6100		
<u>Major Revenue Source</u> Transfers from the General Fund.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Fund appropriated by the Legislature in accordance with Education Code sections 32525 (a) and 32527 (a) (1) (A).		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer will never become proceeds of taxes because the major revenue source is a transfer from the General Fund that has already been counted and should not be double counted.		
<u>Comments/Historical Information</u>		