



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.  
County Superintendent of Schools

## Informational Bulletin

*For Santa Clara County Districts*

District Business & Advisory Services

Bulletin: 24-004

Date: July 21, 2023

To: District Chief Business Officers  
District Fiscal Directors  
Charter School Administrators

From: Susan Ady, Director, District Business Services

Re: Accrual for Learning Recovery Block Grant

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The purpose of this bulletin is to provide LEAs with our recommendation for booking the Liability Accrual for the planned recoupment of Learning Recovery Emergency Block Grant Funds apportioned in fiscal year 2022-2023.

The 2022-2023 Enacted State Budget included \$7.9 billion for the Learning Recovery Emergency Block Grant. However, the 2023-2024 Enacted Budget reduced the amount to \$6.8 billion, a reduction of 14.4%. 100% of the original entitlement was received by LEAs in the 2022-2023 fiscal year, meaning that LEAs received 14.4% more than what is now approved. The State plans to recoup this 14.4% from LEAs in the 2023-2024 fiscal year. This will likely be recouped through the principal apportionment.

Our recommendation is for LEAs to book a liability as they close the books for fiscal year 2022-2023. We recommend booking a 14.4% reduction to the revenue received in resource 7435 using object code 9590. The entry would debit revenue, 8590 and credit Due to Grantor Governments, 9590

Your DBAS team will relieve the liability when the State recoups the funds in 2023-2024 as part of the principal apportionment.

Please feel free to call me at (408) 453-6883 or your Advisor:

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