



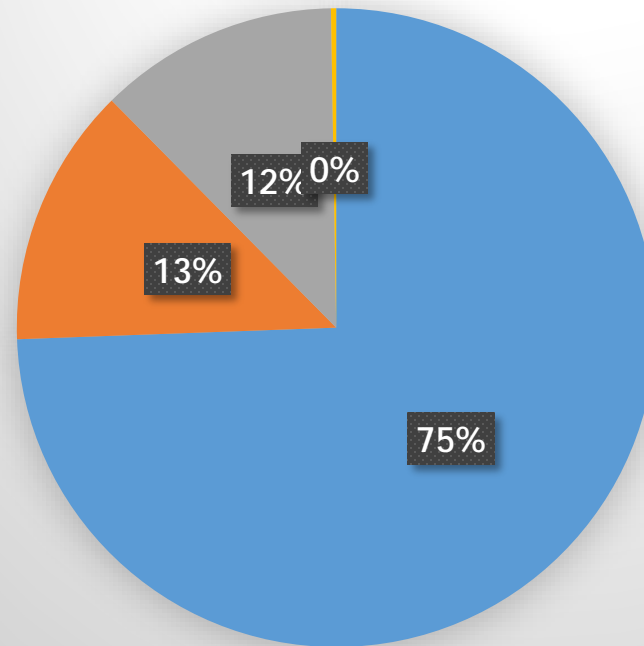
Lodi Unified School District 45 Day Budget Revision Report August 18, 2020

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Updated Revenues following State Enacted Budget \$381,398,648

45 Day Revenues



- LCFF
- Federal Revenues
- Other State Revenue
- Other Local Revenue

Updated Revenues since Adopted Budget

| Revenue | Adopted Budget | State Enacted Budget | Difference |
|---|----------------|----------------------|----------------|
| LCFF (unrestricted) | \$260M | \$283M | \$23M |
| CARES K-12 assistance (restricted one-time) | \$6.3M | \$6.3M | No change |
| Additional CARES – Learning Loss Mitigation Funds (restricted one-time) | TBD | \$27.5M | \$27.5M |
| Categorical Resources (restricted) | \$2.2M | \$4.4M | \$2.2M |

One-time CARES funding, including Learning Loss Mitigation Funds

| Resource Code | Title | Estimated 20-21 Amounts | Timeline for use |
|---------------|--|-------------------------|---|
| 3220 | Coronavirus Relief Fund (CRF), part of LLMF | \$23,122,929 | March 1, 2020 to December 30, 2020 |
| 7420 | Prop 98 Funds, part of LLMF | \$2,468,024 | March 1, 2020 to December 30, 2020 |
| 3215 | Governor's Emergency Education Relief (GEER), part of LLMF | \$1,977,756 | March 13, 2020 to September 30, 2022 |
| 3210 | Elementary and Secondary School Emergency Relief (ESSER) | \$6,392,741 | March 13, 2020 to September 30, 2022 |

Please note \$25,590,953 in LLMF must be spent by December 30, 2020



Use of Learning Loss Mitigation Funds

- ▶ Focus to use the funds to support transitional kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures
- ▶ Funds to be used for
 - ▶ Addressing learning loss or accelerating progress
 - ▶ Extending the instructional school year by making adjustments to the academic school year, increasing the instructional minutes provided during each week or school day, or other action that increases the instructional time
 - ▶ Providing additional academic supports such as 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
 - ▶ Provide 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 and breakfast lunch programs, or programs to address pupil trauma and social-emotional learning



Learning Loss Mitigation Funds Timeline

- ▶ In order to receive funding, must certify that funding received will be in full compliance with federal law
- ▶ On or before August 31, 2020, must report to the California Superintendent of Public Instruction the unexpended balance funds received of CRF and GEER
- ▶ On or before September 30, 2020, at a regularly scheduled board meeting, shall adopt a learning continuity and attendance plan
- ▶ CRF and Prop 98 portion of LLMF must be spent by December 30, 2020, otherwise will be returned to the California Department of Education
 - ▶ \$25.5M out of \$27.5M in LLMF

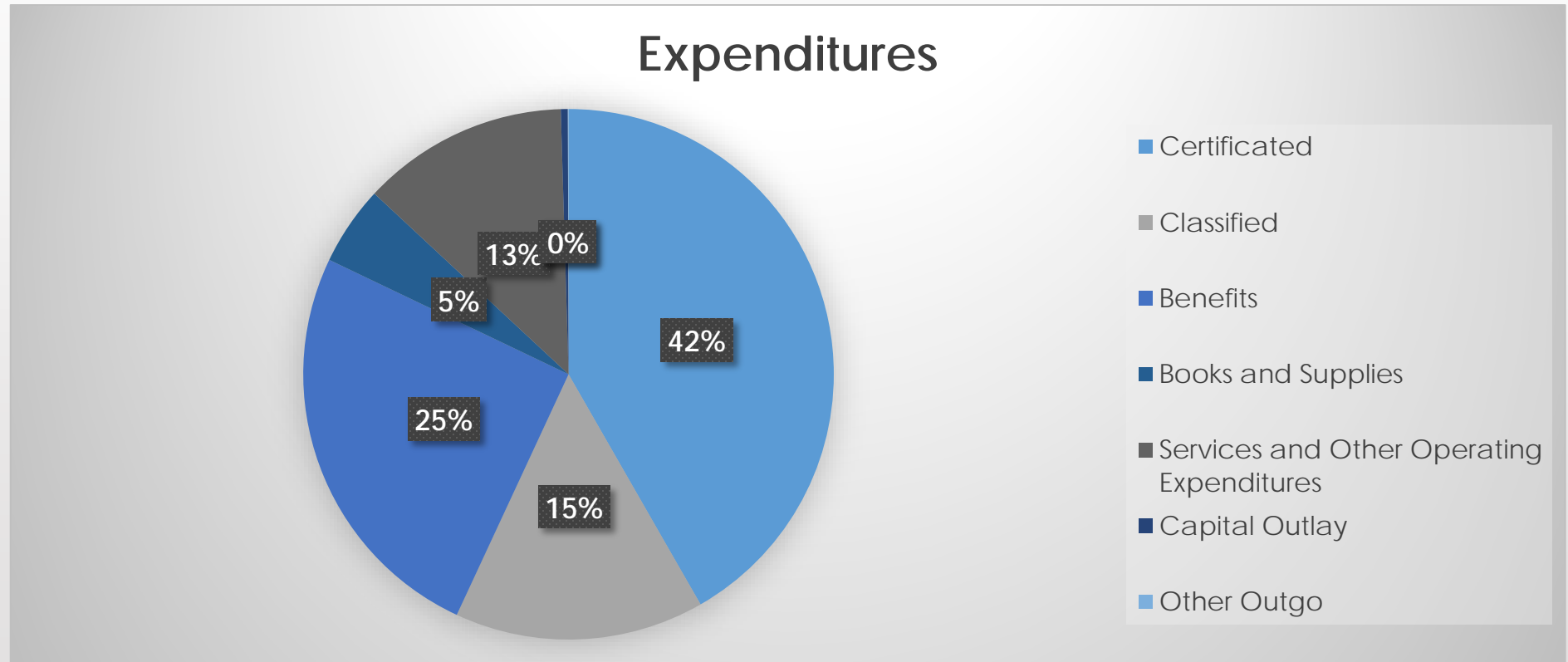
State Program Categorical

No cuts in 20-21



| Grant Title | Resource Code | Projected 2020-21 Award from CDE | 50% Cut |
|---|---------------|----------------------------------|------------|
| After School Education and Safety (ASES) | 6010 | \$3.8M | (-\$1.9M) |
| Career Technical Education Initiative | 6385 | TBD | TBD |
| CTEIG | 6387 | TBD | TBD |
| K-12 Strong Workforce Program | 6388 | \$401k | (-\$200k) |
| Agricultural Career Technical Incentive Grant | 7010 | \$25k | (-\$12.5k) |
| California Partnership Academies | 7220 | \$202 | (-\$101k) |

Updated Expenditures following State Enacted Budget \$349,090,897



Unrestricted Ending Fund Balance Projections



Unrestricted Ending Fund Balance Reserve Assignments

| | 19-20 Estimated Actuals | 20-21 Adopted Budget | 45 Day Revise |
|---------------------------------|-------------------------|----------------------|------------------|
| Programmatic Reserve | \$ 4,000,000.00 | \$ 4,000,000.00 | \$ 4,000,000.00 |
| Operational Reserve | \$ 4,338,947.55 | \$ 3,289,710.55 | \$ 11,885,418.00 |
| LUSD Designated for Econ Uncert | \$ 11,350,000.00 | \$ 10,531,547.00 | \$ 10,531,547.00 |
| IMF Reserve | \$ 5,000,000.00 | \$ 2,500,000.00 | \$ 5,000,000.00 |
| Unforeseen SpEd Costs | \$ 5,000,000.00 | \$ 5,000,000.00 | \$ 5,000,000.00 |
| ACA Penalty Reserve | \$ 425,000.00 | \$ 425,000.00 | \$ 425,000.00 |
| 2018-19 One Time | \$ 3,600,000.00 | \$ 2,000,000.00 | \$ 2,000,000.00 |
| Retain and Recruit | \$ 9,000,000.00 | | \$ 9,000,000.00 |
| PERS Reserves | \$ 6,737,393.00 | | \$ 6,737,393.00 |