

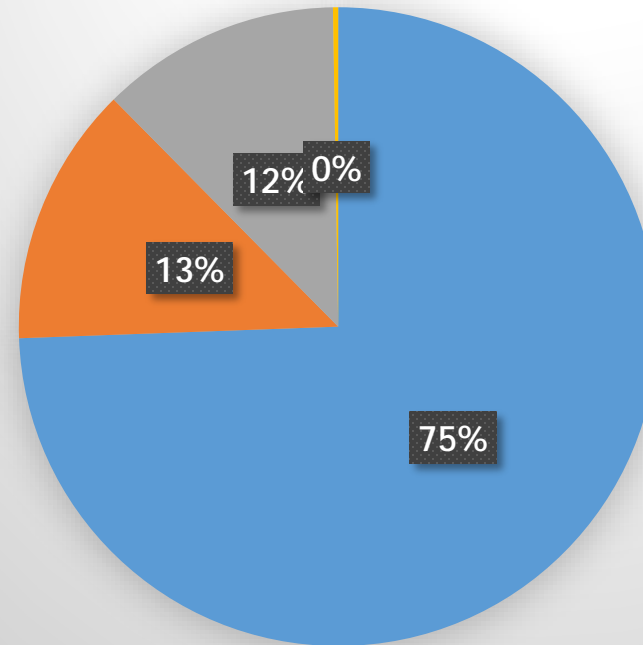
Lodi Unified School District 45 Day Budget Revision Report August 4, 2020

Leonard Kahn, Chief Business Officer

Adina Andris, Director of Budgets

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

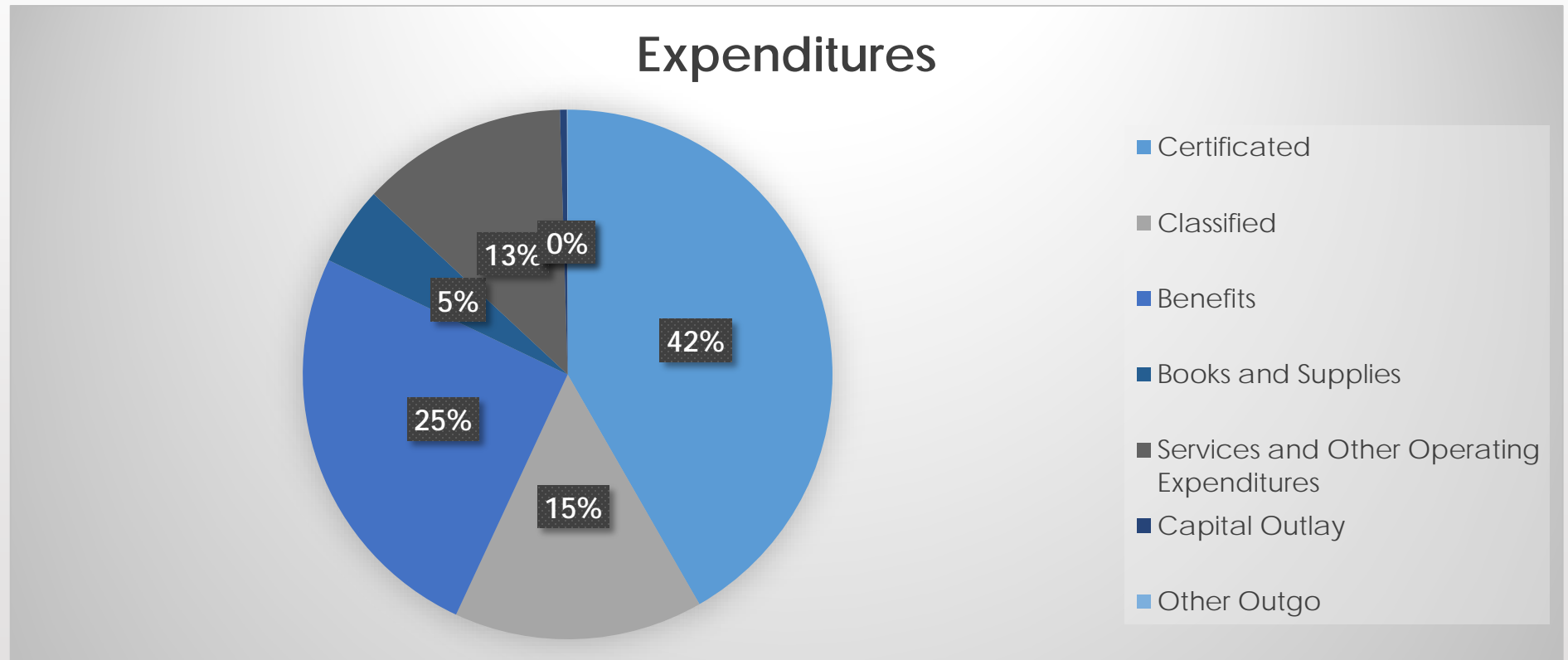
State Program Categorical

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