2020-21 Unaudited Actuals

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September 14, 2021

2020-21 Unaudited Actuals

- Review of 2020-21 Revenues and Expenditures
- One Time COVID Funding
- Enrollment, Attendance, Unduplicated Count and Universal TK
- Next Steps

2020-21 Budget Cycle

- January 2020 — Governor's Budget Proposal
- May 2020 — May Revise
- June 2020 — Original Budget - Adoption
- July 1, 2020 — Beginning of Fiscal Year
- December 2020 — First Interim Presentation
- March 2021 — Second Interim Presentation
- June 30, 2021 — End of Fiscal Year
- September 2021 — Unaudited Actuals
- December 2021 — Audit Report

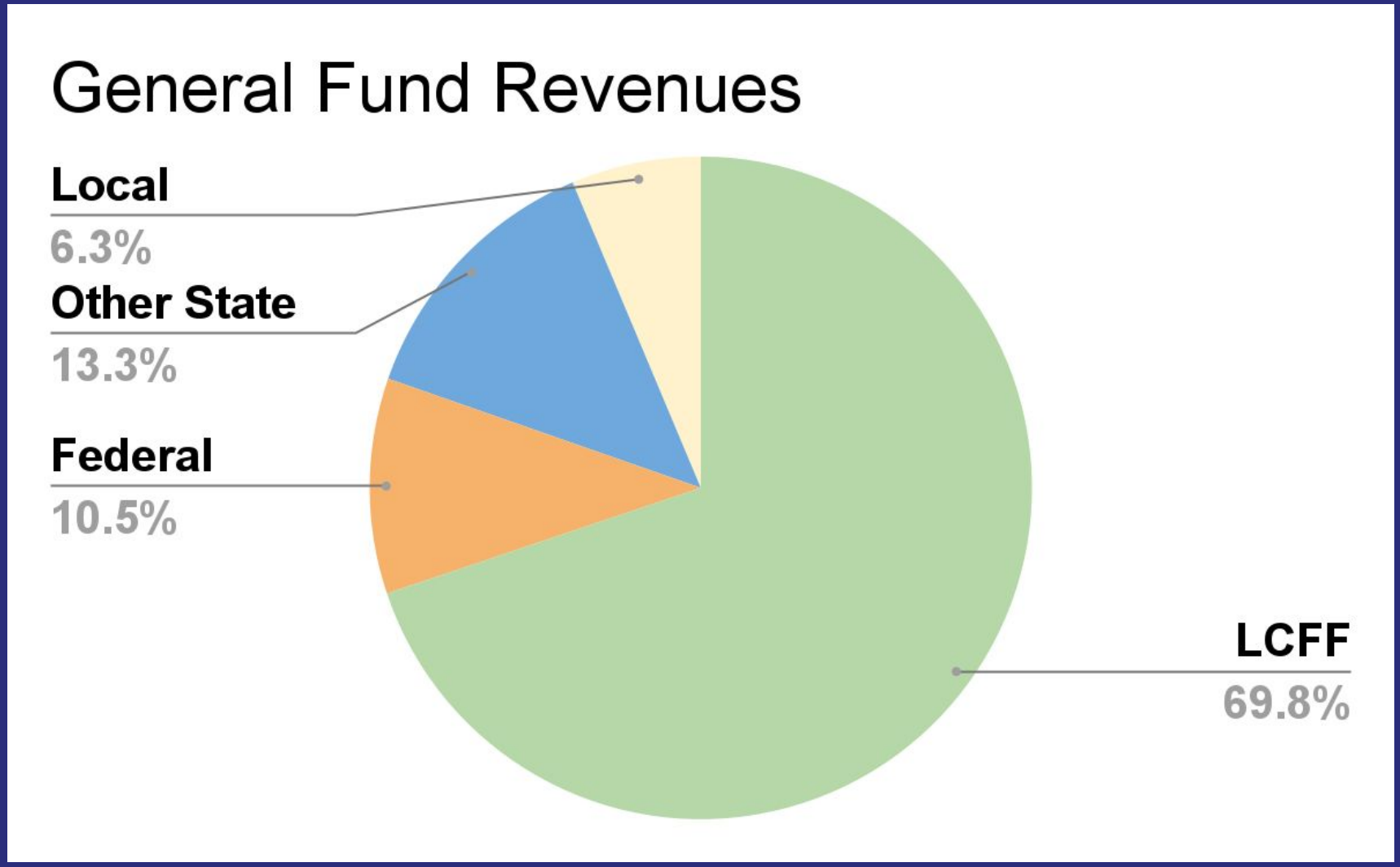


2020-21 General Fund Revenues

Total General Fund Revenue: $128,654,089

Includes $15,486,041 in COVID related funding:

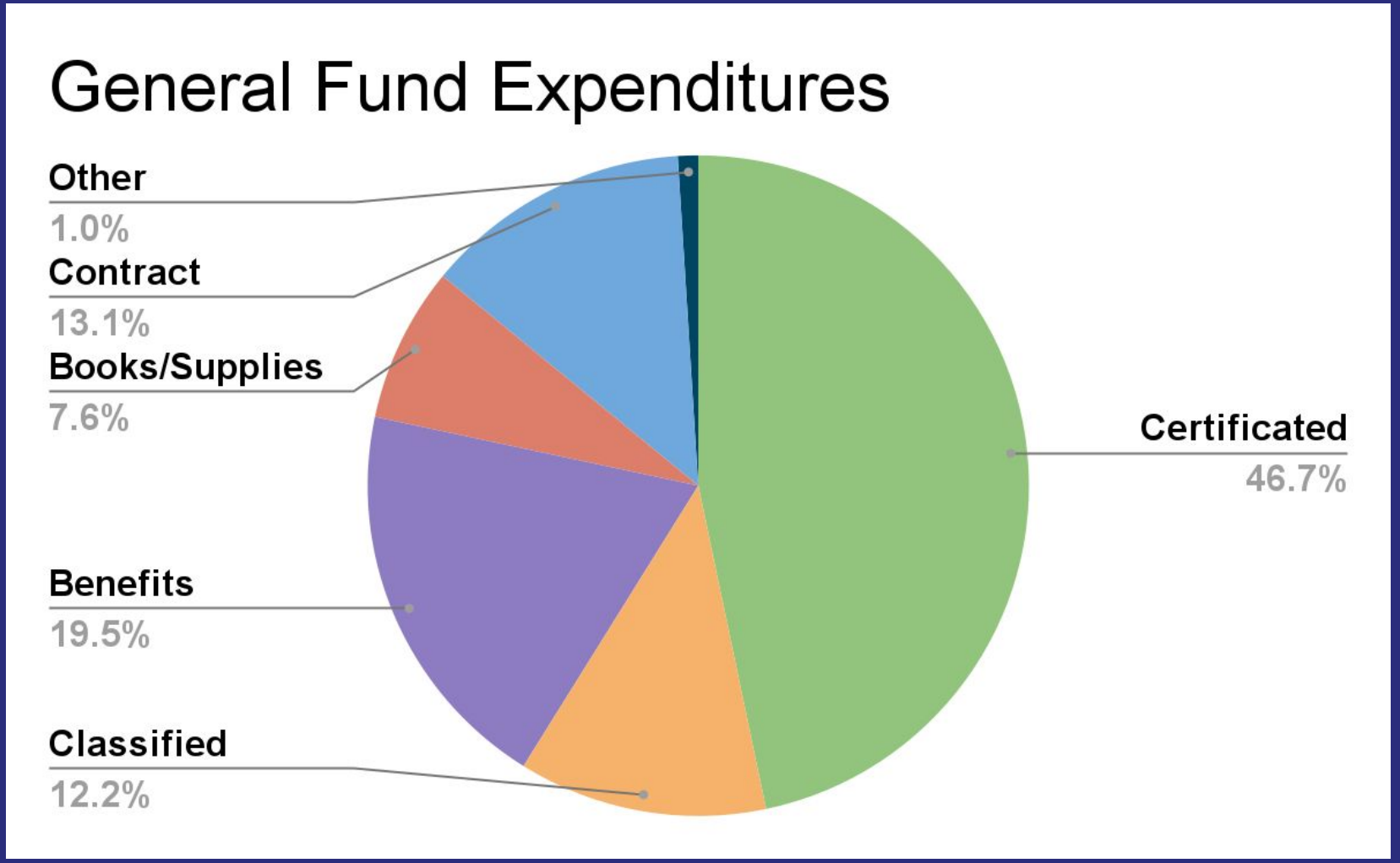
- **Learning Loss Mitigation**
- **ESSER I**
- **Expanded Learning Opportunity Grant**
- **In Person Incentive Grant**



2020-21 General Fund Expenditures

Total General Fund Expenditures: $117,611,104

79% Employee Salaries and Benefits (84% last year)



2020-21 Ending Fund Balance (EFB)

- Due to decreased expenditures during distance learning and strategic use of COVID funds, district ending fund balance increased during 2020-21.
  - Unrestricted Ending Fund Balance: $16,406,651
  - Restricted Ending Fund balance: $10,994,847
- Restricted EFB includes Redevelopment Agency facilities funds and COVID funds intended to be spent over next three years

2020-21 EFB Other Funds

Fund 11 - Adult Ed

EFB increased by $67,437 to $1,962,889. Funds were used to complete installation of five portable classrooms.

Fund 13 - Food Service

EFB increased by $2,234,034 to $4,594,176 due to number of meals served during pandemic.

Fund 21 - Bond

EFB of $78,444,791 combined (J1 and N). $19,835,860 in expenditures during 2020-21 with $3,250,000 J1 tech issuance.

Fund 25 - Developer Fees

EFB increased by $86,599 to $297,596 with no expenses in 2020-21.

Fund 40 - Capital Projects

EFB increased by $55,951 to $2,392,398. Lower sign lease and rental revenue for Burrell Field.

2021-22 COVID Funding

- SLUSD is being granted $22,107,351 in several additional sources of COVID funding:
  - ELOG - Expanded Learning Opportunity Grant
  - ESSER - Elementary and Secondary School Emergency Relief

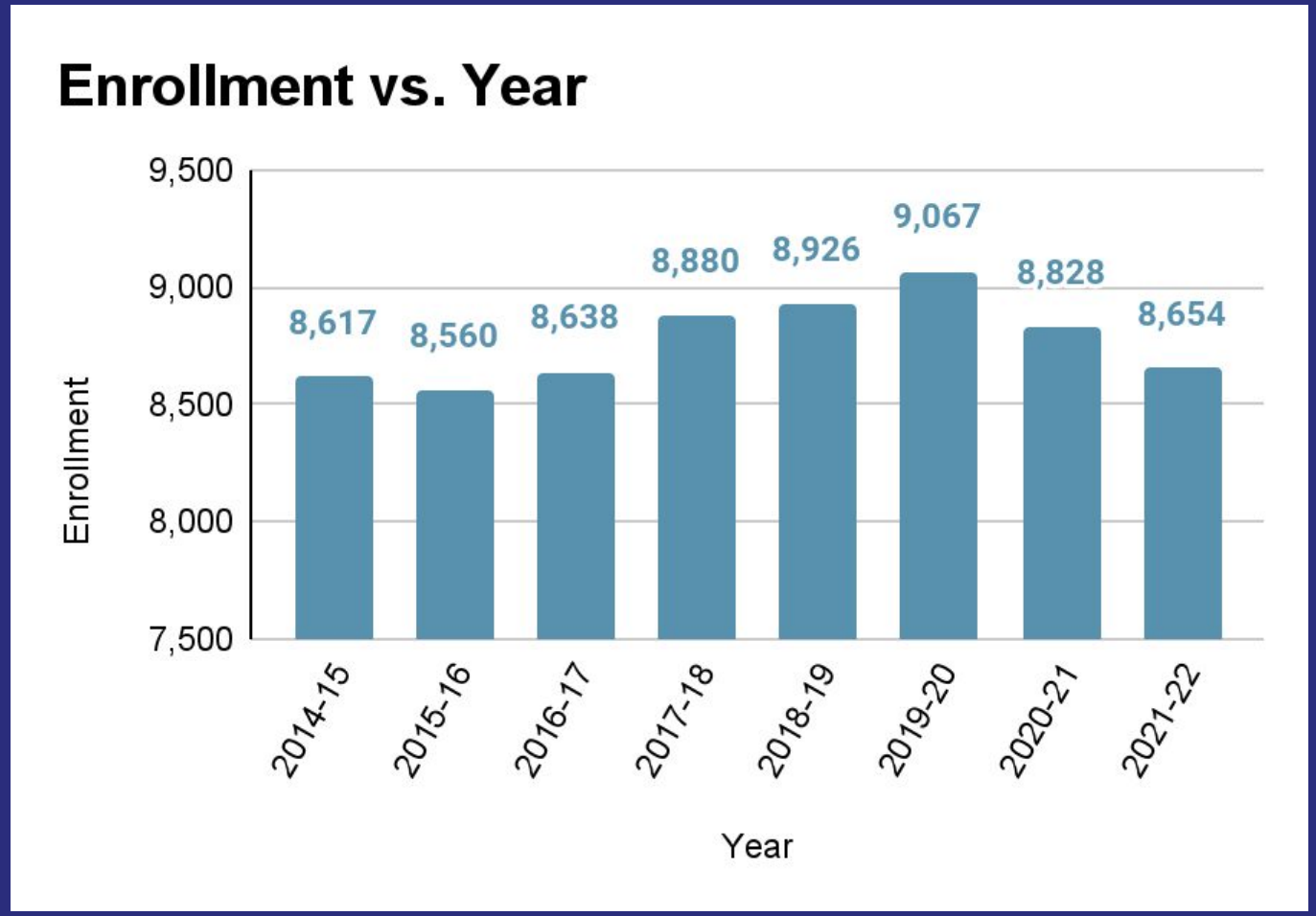
Grant	Amount	Use By
• ELOG	$6,284,773	June 2023, June 2024
• ESSER II	$4,883,952	June 2023
• ESSER III	$10,938,626	June 2024

Enrollment and ADA

- Majority of district funding comes from Average Daily Attendance (ADA) - students attending school each day
- To calculate revenue, districts can use current or prior year ADA (whichever is higher)
- In 2020-21, districts did not report ADA because of distance learning - all funding based on 2019-20 ADA
- In 2021-22, our district will more than likely rely on 2019-20 ADA for funding purposes.

Enrollment and ADA

- District enrollment has decreased by over 400 since 2019-20
- 2021-22 enrollment is preliminary - official enrollment measured in October
- Traditionally, district ADA averages about 95% of enrollment
- Preliminary 2021-22 attendance is lower than other years for a variety of reasons
- Using 2019-20 ADA this year will help with current year funding



Enrollment and ADA

- Unduplicated Pupil Percentage (UPP) is a measure of students qualifying for free/reduced priced meals, English Learners, and Foster Youth - counted only once
- District UPP has averaged about 67% for past several years
- UPP brings in additional Supplemental and Concentration Grant dollars - about $14.6 Million last year
- With all students receiving free breakfast and lunch, we will need to continue to focus on the importance of families completing eligibility forms

Universal Transitional Kindergarten

- Currently, students turning 5 between September 2 and December 2 qualify for TK admission
- 3 months represent about 25% of TK eligible students, with some families opt not to enroll in TK
- State is expanding TK so that all students will be eligible by 2025-26
- Additional students could help offset enrollment loss, but will need additional planning around facilities and staffing

Universal Transitional Kindergarten

TK Enrollment	2021-22	2022-23	2023-24	2024-25	2025-26
Eligibility - Turns 5 Between:	Sept 2 - Dec 2	Sept 2 - Feb 2	Sept 2 - Apr 2	Sept 2 - June 2	Sept 2 - Sept 1
Eligibility - % of All Students	25%	42%	58%	75%	100%
Enrollment	125	210	290	375	500
Staffing Ratio	24:1	12:1	10:1	10:1	10:1
Classrooms Needed	6	9	15	19	25
Teachers + Paras	6	18	30	38	50

Next Steps

- Auditors will be working on audit report later in September.
- 2020-21 Audit Report will be presented in December
- Staff will present 2021-22 First Interim report in December - representing activity through October 31, 2021

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- Questions or Comments?