



# Lodi Unified School District 2020-21 Second Interim Report March 2, 2021

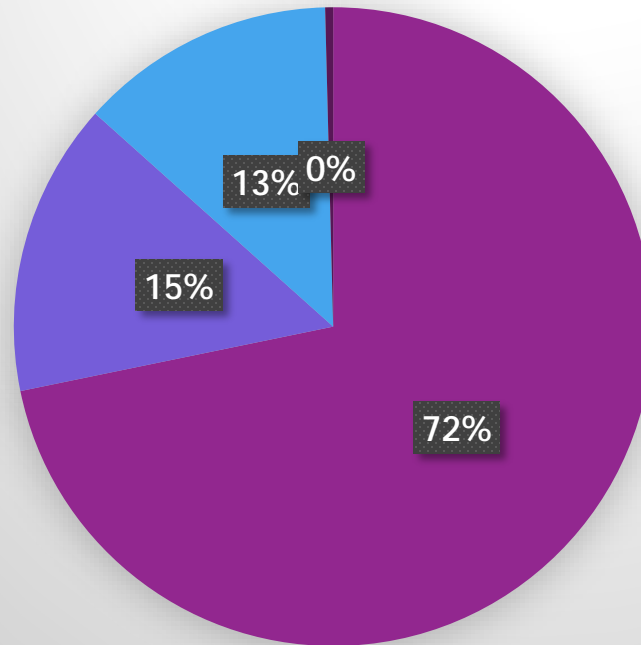
Leonard Kahn, Chief Business Officer

Adina Andris, Director of Budgets

# Second Interim Revenues

\$397,979,442

First Interim Revenues



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

# One-time CARES revenues in 20-21

One-time CARES	Amount
RS 3210, ESSER	\$6.3M
RS 3215, GEER	\$1.9M
RS 3220, CRF	\$23.2M
RS 7420, State LLMF	\$2.4M
<b>Grand Total CARES</b>	<b>\$33.8M</b>

## 2<sup>nd</sup> Round CARES Funding

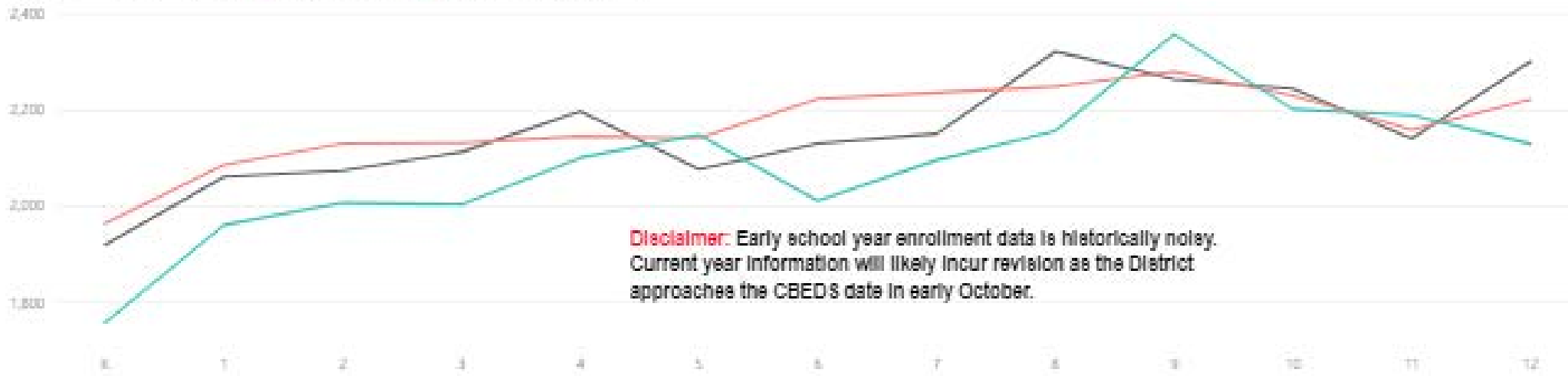
2 <sup>nd</sup> round CARES	Estimated Amounts	Date Available
ESSER II, RS 3212	\$31 Million	TBD – assurances signed by end of this month
GEER II	TBD	TBD

# Enrollment

<https://www.lodiUSD.net/district/departments/business-services>

Enrollment by Grade and Year

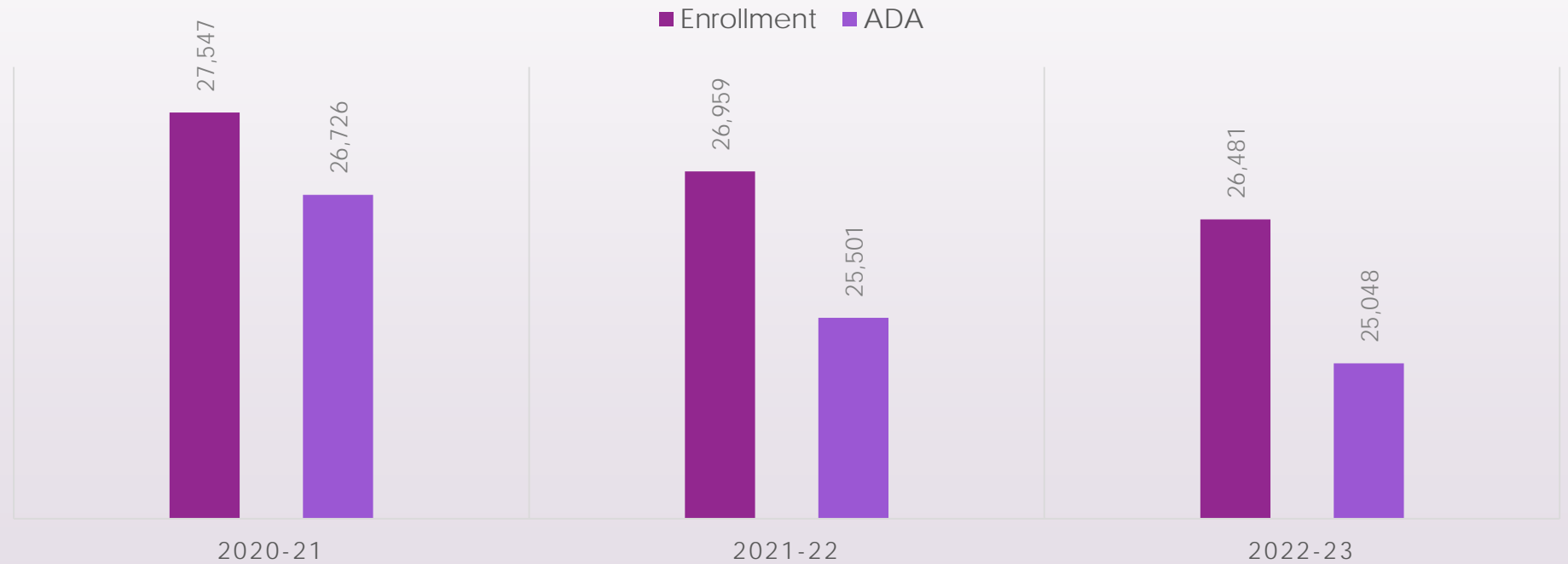
Year ● 2019-2020 CBEDS ● 3 Year Average ● Current Week Actual



**Disclaimer:** Early school year enrollment data is historically noisy. Current year information will likely incur revision as the District approaches the CBEDS date in early October.

# Enrollment & ADA Projections

## ENROLLMENT & ADA PROJECTIONS



20-21 and 21-22 will be funded on 19-20 P2 (ADA hold harmless). FY 22-23 is the first year of 'fiscal cliff' (SSCAL, Jan 2021)



# Staffing Ratios All LEA members included vs classroom teachers only

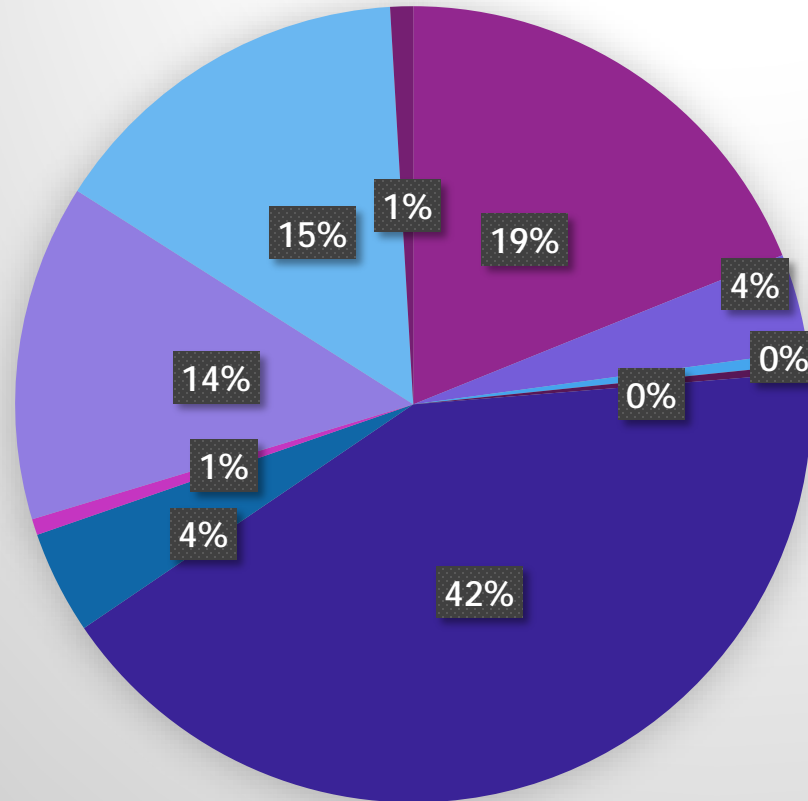
Fiscal Year	Ratio of students to all LEA members	Ratio of students to classroom teachers only
2020-21	17.86	20.25
2021-22	17.50	19.88
2022-23	17.15	19.52

# Second Interim Expenditures

\$410,267,871



### Fund 01 Expenditure Breakdown



- BU 20 - CSEA
- BU 30 - Cert Mgmt
- BU 40 - Class Mgmt
- BU 50 - Confidential
- BU 60 - LEA
- BU 70 - LPPA
- BU 80 - Supervisors
- Object 4xxx, Materials and Supplies
- Object 5xxx, Services
- Object 6xxx, Capital Outlay

STRS on-behalf and 7xxx are not included



# Fund 01 Expenditures Breakdown

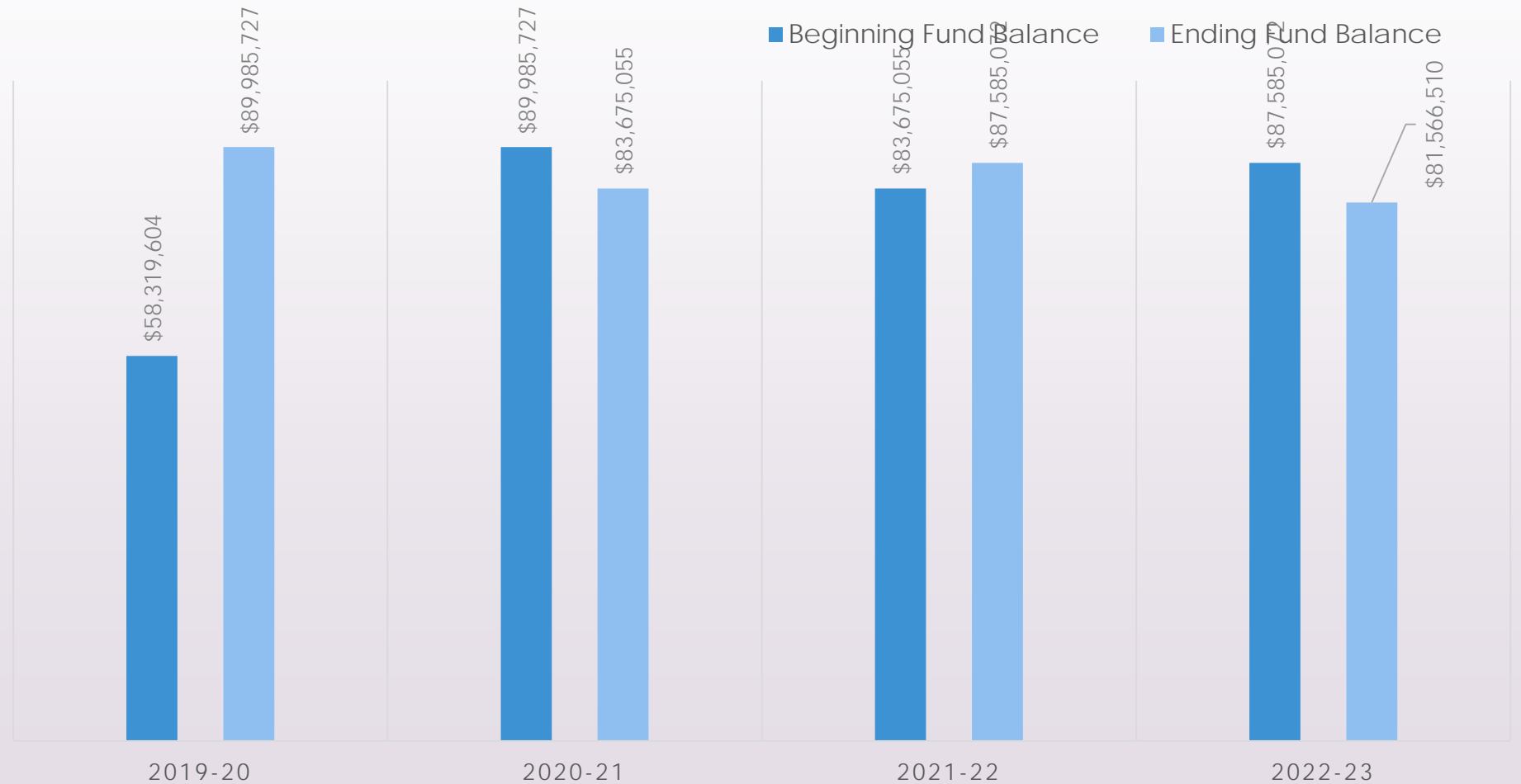
	16-17	17-18	18-19	19-20	20-21
	Actuals	Actuals	Actuals	Actuals	2nd Interim Budget
BU 20 - CSEA	\$ 54,587,332.00	\$ 58,911,329.00	\$ 62,398,192.00	\$ 63,446,787.00	\$ 74,977,342.00
BU 30 - Cert Mgmt	\$ 12,925,556.00	\$ 14,030,016.00	\$ 15,026,289.00	\$ 15,468,554.00	\$ 15,751,183.00
BU 40 - Class Mgmt	\$ 1,769,813.00	\$ 1,869,931.00	\$ 1,924,240.00	\$ 1,861,949.00	\$ 2,039,855.00
BU 50 - Confidential	\$ 994,234.00	\$ 1,183,729.00	\$ 1,342,925.00	\$ 1,377,306.00	\$ 1,394,853.00
BU 60 - LEA	\$ 147,654,847.00	\$ 153,724,500.00	\$ 160,553,411.00	\$ 159,714,188.00	\$ 165,829,909.00
BU 70 - LPPA	\$ 14,226,599.00	\$ 15,336,650.00	\$ 17,143,692.00	\$ 16,128,325.00	\$ 16,613,139.00
BU 80 - Supervisors	\$ 1,809,295.00	\$ 2,163,139.00	\$ 2,438,662.00	\$ 2,458,833.00	\$ 2,589,719.00
Object 4xxx	\$ 14,344,982.00	\$ 14,797,594.00	\$ 16,010,029.00	\$ 16,917,925.00	\$ 54,265,025.00
Object 5xxx	\$ 34,761,103.00	\$ 37,850,636.00	\$ 38,568,390.00	\$ 37,875,338.00	\$ 59,773,619.00
Object 6xxx	\$ 1,659,261.00	\$ 2,925,680.00	\$ 5,199,455.00	\$ 3,932,098.00	\$ 3,695,257.00

## FD 01 Expenditures Breakdown

Bargaining Units (BU) costs include all contract, timecard, and benefit costs

2nd Interim Report includes one-time CARES funding, mostly in 4xxx/5xxx

# Unrestricted Ending Fund Balance Projections



# Unrestricted Ending Fund Balance Reserve Assignments

	<b>20-21 2nd Interim</b>	
<b>Assignments</b>		
Programatic Reserve	\$	4,000,000.00
Operational Reserve	\$	20,725,084.23
LUSD Designated for Econ Uncert	\$	12,400,000.00
IMF Reserve	\$	5,000,000.00
Unforeseen SpEd Costs	\$	5,000,000.00
ACA Penalty Reserve	\$	425,000.00
2018-19 One Time	\$	2,000,000.00
Retain and Recruit	\$	9,000,000.00
PERS Reserves	\$	6,737,393.00
LCAP Reserves from 19-20	\$	4,069,658.00

# Special Thanks

Leonard Kahn, Chief Business Officer

Adina Andris, Director of Budgets

April Juarez, Senior Director/Controller

Budget Department: Debbie Foss-Newton, Mary Diaz, Sophea Phom, Susan Lee

Julie Winters, Administrative Assistant to Business Services