
COVID Community Report and 2020-21 District Budget

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT
JUNE 24, 2020

Executive Order N-56-20

Governor Newsom issued an Executive Order April 22, 2020, which extends the deadline to adopt the Local Control and Accountability Plan (LCAP), Annual Update, and Budget Overview for Parents to December 15, 2020.

Districts must instead submit a written report detailing programmatic changes and measures taken in response to COVID-19 school closures by July 1, 2020 at the same meeting as the LEA's budget.

The written report should describe any programmatic changes made resulting from the COVID-19 emergency and once approved, be posted on the homepage of the website.

New LCAP Changes

- Adopt By 7/1/20: Community Report for 2019-20
- Adopt By 12/15/20: Single Year LCAP Plan for 2020-21
- Adopt By 7/1/21: New, Three-Year LCAP Plan for 2021-22, 2022-23, 2023-24
- Continued Focus on Unduplicated Pupils (English Learners, Low Income, Foster and Homeless Youth)
- Expect Modifications for LCAP and CA School Accountability Model (Dashboard) Alignment



Highlights of Community Report

The Community Report describes programmatic changes resulting from the COVID-19 school closures, including:

- meeting the needs of unduplicated students;
 - Professional Development
 - Essential Standards and Individualized Instruction
 - Computers and Internet Hot Spots
- supporting the delivery of high-quality distance learning;
 - Communications
 - Engagement
 - Instructional Plan
 - Reopening Committees
- providing school meals in non-congregate settings; and
- arranging for the supervision of students during school hours.

Next Steps

- Post Community Report on District's Website
- Collaborate on 2020-21 Single-Year LCAP Plan
- Amend New, Three-Year Plan

Annual Budget Reports

June – Adopt budget for new fiscal year

September – Actuals for prior fiscal year

December – First Interim Report

March – Second Interim Report

Budget Comparison-General Fund

	2019-20 Second Interim	2019-20 Estimated Actuals
Revenues	\$136.7M	\$134.9M
Expenditures	\$138.0M	\$136.1M
Net	(\$1.3M)	(\$1.2M)

2019-20 Estimated Actuals vs. Second Interim

- Revenues
 - \$.8M gifts
 - (\$2.0M) Community Services, Kids' Corner, Preschool programs
 - (\$.6M) PEF pledge
- Expenditures
 - \$.8M increase due to gifting revenue
 - (\$1.1M) salaries and benefits (subs, extra hours, OT, Kids' Corner, Preschool programs)
 - (\$1.1M) restricted lottery, maintenance, misc. supplies
 - (\$.5M) other services

2020-21 Budget Assumptions

- LCFF revenues assume flat funding
 - 0% COLA in all three years of MYP
- ADA held flat based on 2019-20 enrollment
 - 10,669 Funded ADA
- Increase in Special Ed per ADA funding (\$1M)
- No CARES Act funds
 - Pending final allocation method in State budget
- Staffing
 - \$1.8M in reductions (includes Business Office restructuring)
 - Reduced STRS and PERS rates

Multi-Year Projections

General Fund	2019-20	2020-21	2021-22	2022-23
Beginning Balance ⁽¹⁾	\$19.0M	\$17.8M	\$14.9M	\$11.3M
Revenues	\$134.9M	\$132.6M	\$132.8M	\$134.4M ⁽²⁾
Expenditures	\$136.1M	\$135.5M	\$136.4M	\$138.7M
Net	<u>(\$1.2M)</u>	<u>(\$2.9M)</u>	<u>(\$3.6M)</u>	<u>(\$4.3M)</u>
Ending Balance ⁽¹⁾	\$17.8M	\$14.9M	\$11.3M	\$7.0M
G.F. Reserve %	13.1%	11.0%	8.3%	5.0%

(1) Includes restricted balances for lottery, Classified PD Block Grant, etc.

(2) Includes \$1.4M transfer in from Fund 17

Required Reserve Disclosure⁽¹⁾

	2020-21		2021-22		2022-23	
	Amount	Percent	Amount	Percent	Amount	Percent
Fund Balance ⁽²⁾	\$16,206,891	12.0%	\$12,652,079	9.3%	\$6,898,182	5.0%
Minimum Required Reserve (REU)	\$4,064,499	3.0%	\$4,092,547	3.0%	\$4,162,586	3.0%
Amount in Excess of Minimum REU ⁽²⁾	\$12,142,392	9.0%	\$8,559,532	6.3%	\$2,735,596	2.0%

(1) Required as part of budget adoption process per Education Code Section 42127(a)(2)(B)

(2) Fund 01 (unrestricted) and Fund 17

State Budget Update (as of 6/23/20)

- Zero COLA for LCFF
- ADA hold harmless
- CARES Act Funds
 - Use for learning loss mitigation
 - Requires adoption of Learning Continuity and Attendance Plan by 9/30/20
 - \$2.9B based on supplemental and concentration grant funding (\$1.1M)
 - \$1.5B for Special Ed (\$2.0M)
 - \$1.0B in proportion to LCFF funding (\$1.5M)

Next Steps

- July – August 2020: Revise adopted budget as necessary based on final State budget
- July – August 2020: Close the books for 2019-20
- September 2020: Unaudited actuals presented to the Board; sites receive final carryover amounts

THANK YOU!