



Rim of the World Unified School District

- REPORT OF ENROLLMENT AND UNAUDITED
ACTUALS
 - Fiscal Year 2020-21



***Purpose of
Report -
Review data
related to:***

- Enrollment
- Unaudited Actuals
 - July 1, 2020 – June 30, 2021
- Current fiscal information
- September 15 Unaudited Actual Data, including Gann is due to the County Office of Education per Education Code: 42100(a), GC 7906(f)



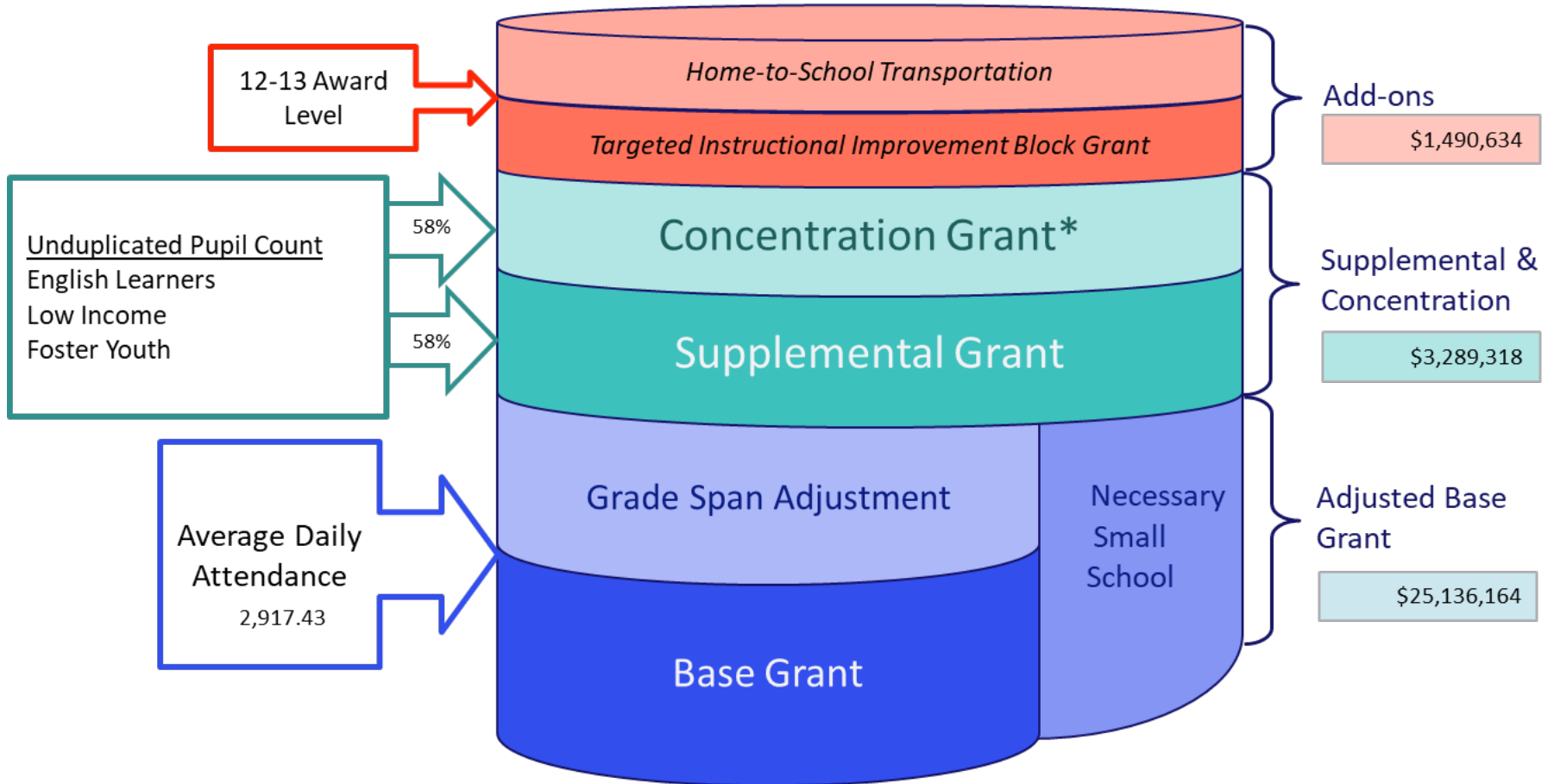
***Fiscal
practices
and
protocols
that support
the district's
Fiscal
Solvency
Plan and
operations***

- Alignment of the Local Accountability Plan (LCAP) and Budget to the eight priority areas.
- Maintain our required 3% reserve for economic uncertainties.
- Monitor position control with Personnel services and align staffing to enrollment to schools.
- Continue monthly reporting to the Board of Trustees on cash flow, budget, and student enrollment.
- Continuing review of expenditures and working with Departments and School Site Administration to address needs.

| Components of LCFF By Object Code | | | | | | | |
|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | |
| State Aid/EPA | 17,220,636.00 | 19,117,707.00 | 19,081,233.00 | 18,419,797.00 | 17,847,467.00 | 17,925,971.00 | |
| Property Taxes | 8,686,622.00 | 8,538,361.00 | 10,497,787.00 | 11,859,440.00 | 12,139,515.00 | 12,444,724.00 | |
| TOTAL FUNDING | 25,907,258.00 | 27,656,068.00 | 29,579,020.00 | 30,279,237.00 | 29,986,982.00 | 30,370,695.00 | |
| Increase (Decrease) in LCFF Funding | | 1,748,810.00 | 1,922,952.00 | 700,217.00 | (292,255.00) | 383,713.00 | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| State Aid/EPA | 17,933,838.00 | 16,251,864.00 | 17,962,499.00 | 15,533,670.00 | 15,047,161.00 | 14,466,139.00 | |
| Property Taxes | 12,821,987.00 | 13,664,252.00 | 13,664,252.00 | 13,664,252.00 | 13,664,252.00 | 13,664,252.00 | |
| TOTAL FUNDING | 30,755,825.00 | 29,916,116.00 | 31,626,751.00 | 29,197,922.00 | 28,711,413.00 | 28,130,391.00 | |
| Increase (Decrease) in LCFF Funding | 385,130.00 | (839,709.00) | 1,710,635.00 | (2,428,829.00) | (486,509.00) | (581,022.00) | |
| | | | | | | | |
| | Revisions pending based on updated enrollment | | | | | | |

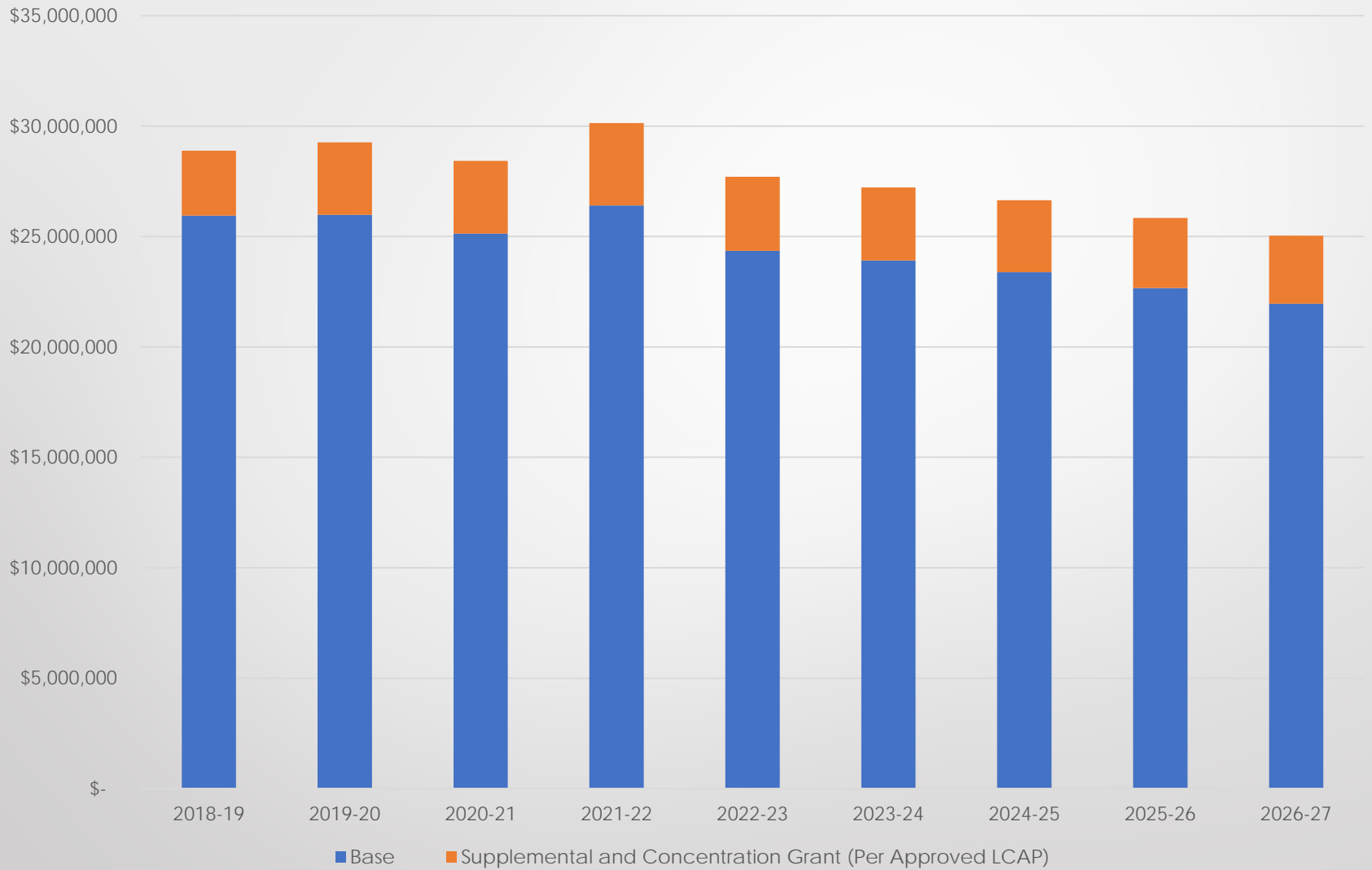
Total LCFF 2020-21

Total LCFF Funding: \$29,916,116

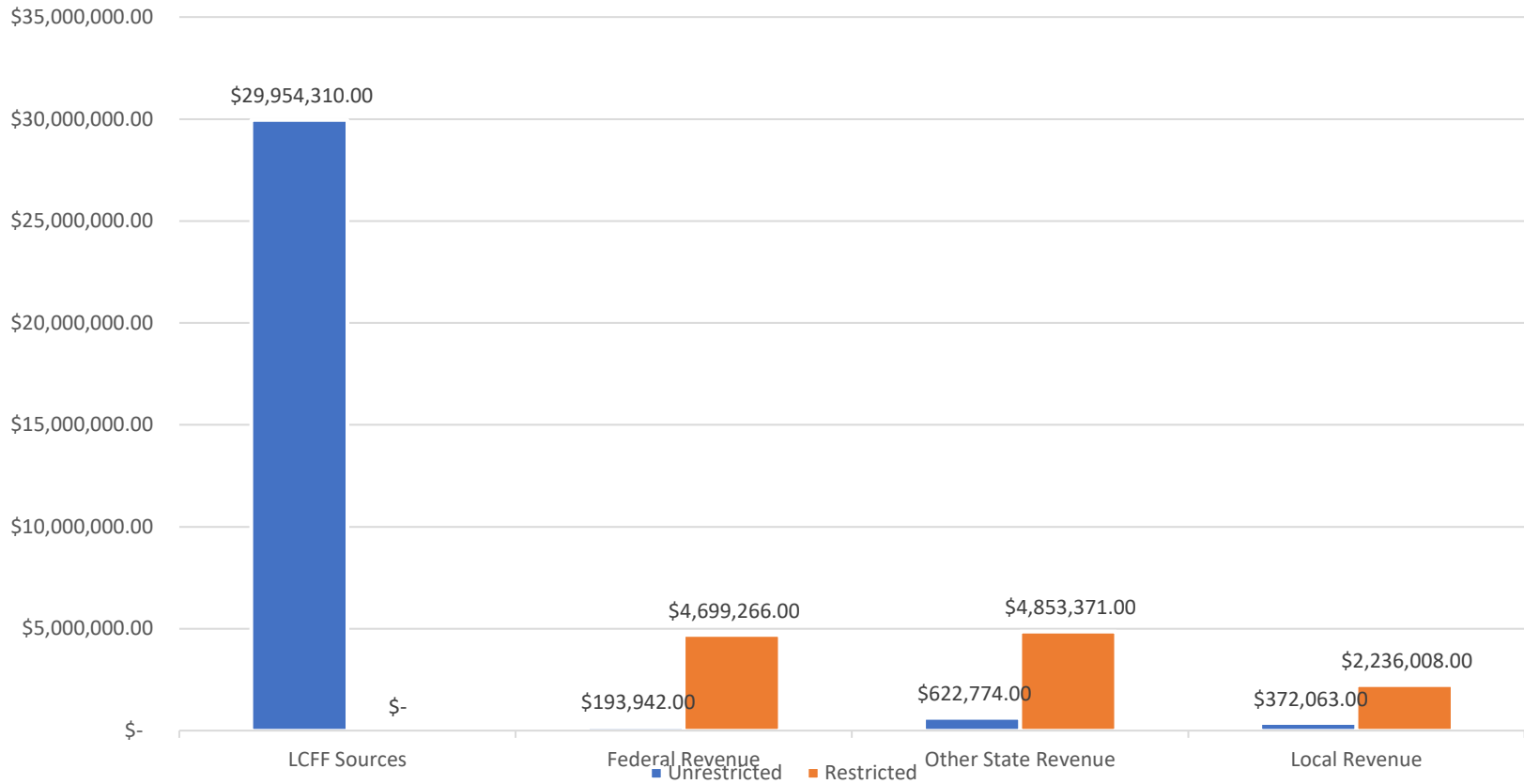


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

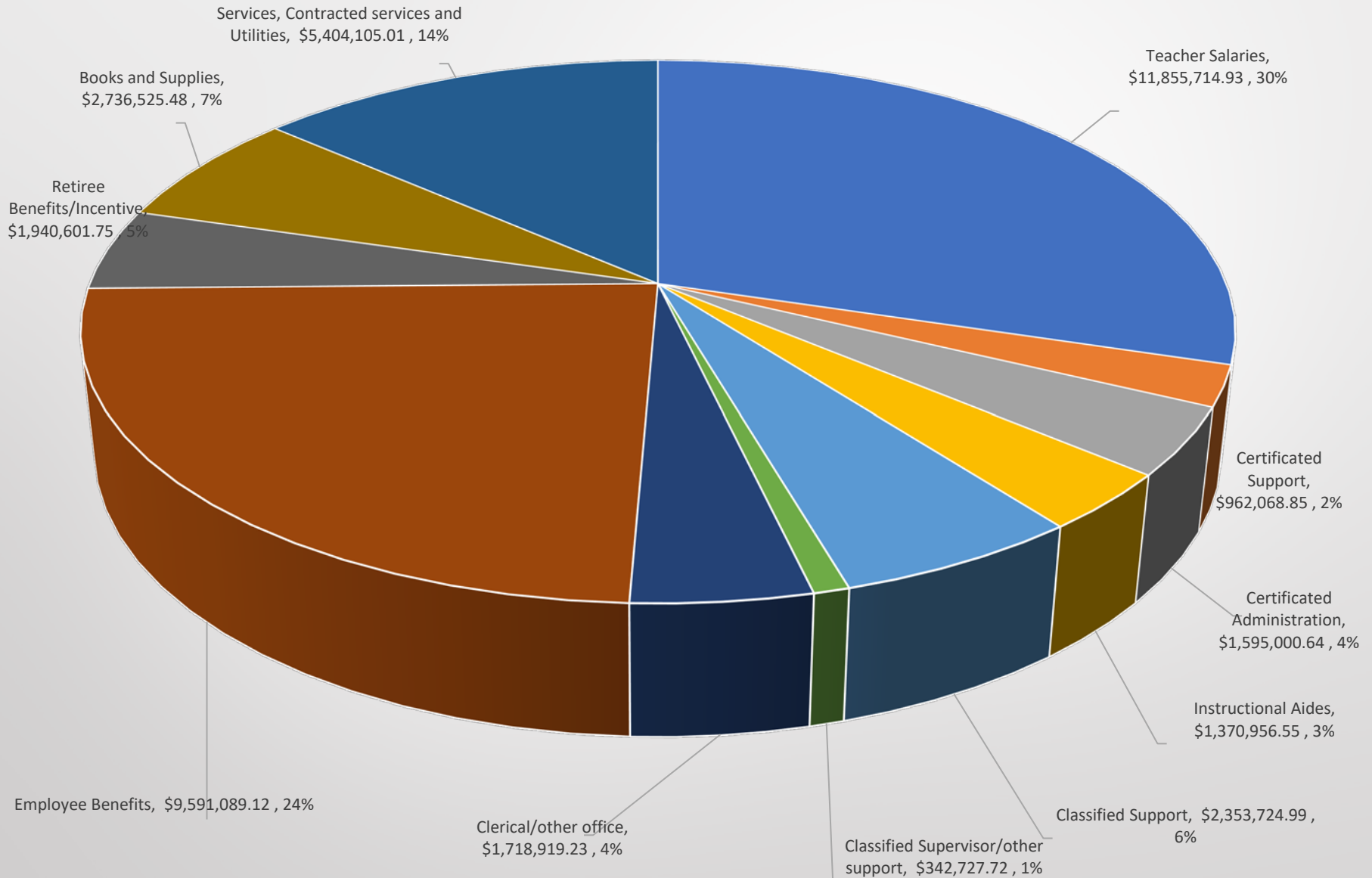
Base vs. Supplemental/Concentration Allocation



2020-21 Revenue by major category:



RIM OF THE WORLD USD UA - TOTAL EXPENDITURES BY CATEGORY 2020-21



2020-21 major savings and increases to unrestricted revenue:

- Lottery - \$86,800
- Fuel tax credits - \$48,000
- Refunds and credits - \$48,000
- CTE & SWP grant offset to salaries (beyond budgeted) - \$214,000
- \$0.00 contribution to Child Nutrition Services (budgeted 150k)
- Special Education AB602 Revenue - \$161,000
- Special Education – reduction of expenditures - \$141,000

Use of COVID-19 funds to offset General Fund expenditures:

- Home choice growth – 2 FTE
- Home choice Administrator - .5 FTE
- Increased cost for Child Nutritional Services products
- Supplement parent pay transportation
- Transportation salaries while performing custodial services
- In person instruction days – March through June 2021
- 2019-20 offset to admin salaries from SBCSS CARES ACT

Programs with unspent funds due to campus closures:

- Transportation – fuel, repairs & contracted services
- General Fund Certificated and Classified Substitutes
- Extra duty/overtime pay – all departments
- Contracted services - all departments
- Contracted special ed transportation
- Unfilled vacancies – all departments
- Discretionary spending – all sites and departments

Fund: 01 General Fund
Resource: 0000 Unrestricted

| Description | Object | 2020-21 Unaudited Actuals |
|---|---------------|--------------------------------------|
| Ending Fund Balance | 979Z | 10,219,838.65 |
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | 9711 | 100,000.00 |
| Stores | 9712 | 8,804.12 |
| Prepaid Expenditures | 9713 | 0.00 |
| All Others | 9719 | 0.00 |
| Restricted | 9740 | 0.00 |
| Committed | | |
| Stabilization Arrangements | 9750 | 0.00 |
| Other Commitments | 9760 | 0.00 |
| Assigned | | |
| Other Assignments | 9780 | 1,536,129.00 |
| MAA set aside-funding for health services | 9780 | 173,189.00 |
| GVE Insurance proceeds | 9780 | 511,440.00 |
| Fund 14 sweep, Forest Reserves | 9780 | 667,611.00 |
| Site/dept based carryover, projects continued in next fiscal year | 9780 | 183,889.00 |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | 9789 | 1,196,143.00 |
| Unassigned/Unappropriated | 9790 | 7,378,762.53 |

Restricted Balances at 6-30-2021

| Resource | Description | 2020-21 Unaudited Actuals |
|----------------------------------|---|--------------------------------------|
| 3212 | Elementary and Secondary School Relief II (ESSER II) Fund | 0.00 |
| 5810 | Other Restricted Federal | 76,380.00 |
| 6300 | Lottery: Instructional Materials | 449,749.20 |
| 6512 | Special Ed: Mental Health Services | 47,619.22 |
| 6520 | Special Ed: Project Workability I LEA | 0.25 |
| 6546 | Mental Health-Related Services | 157,902.52 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 3,069.37 |
| 7415 | Classified School Employee Summer Assistance Program | 0.70 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 953,176.40 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 207,630.00 |
| 9010 | Other Restricted Local | 1,483,607.32 |
| Total, Restricted Balance | | 3,379,134.98 |

Other Restricted Carryover Not included in reserves (Non-COVID-19 Funds)

Title I (3010) - \$936,265.17

ESSA (3182) - \$430,844.51

Title III – (4203) - \$44,567.15

Governor's Budget vs. May Revision vs. Enacted Budget

| Item | Governor's Budget | May Revision | Enacted Budget |
|----------------------------------|-------------------|----------------|----------------|
| LCFF Funding Increase | \$2 billion | \$3.2 billion | \$3.2 billion |
| Proposition 98 Minimum Guarantee | | | |
| 2019–20 | \$79.5 billion | \$79.3 billion | \$79.3 billion |
| 2020–21 | \$82.8 billion | \$92.8 billion | \$93.4 billion |
| 2021–22 | \$85.8 billion | \$93.7 billion | \$93.7 billion |
| Cost-of-living Adjustment (COLA) | 1.5% | 1.7% | 1.7% |
| Compounded COLA | 3.84% | 4.05% | 4.05%* |
| “Mega” COLA | N/A | 5.07% | 5.07%** |
| One-Time Discretionary | \$0 | \$0 | \$0 |

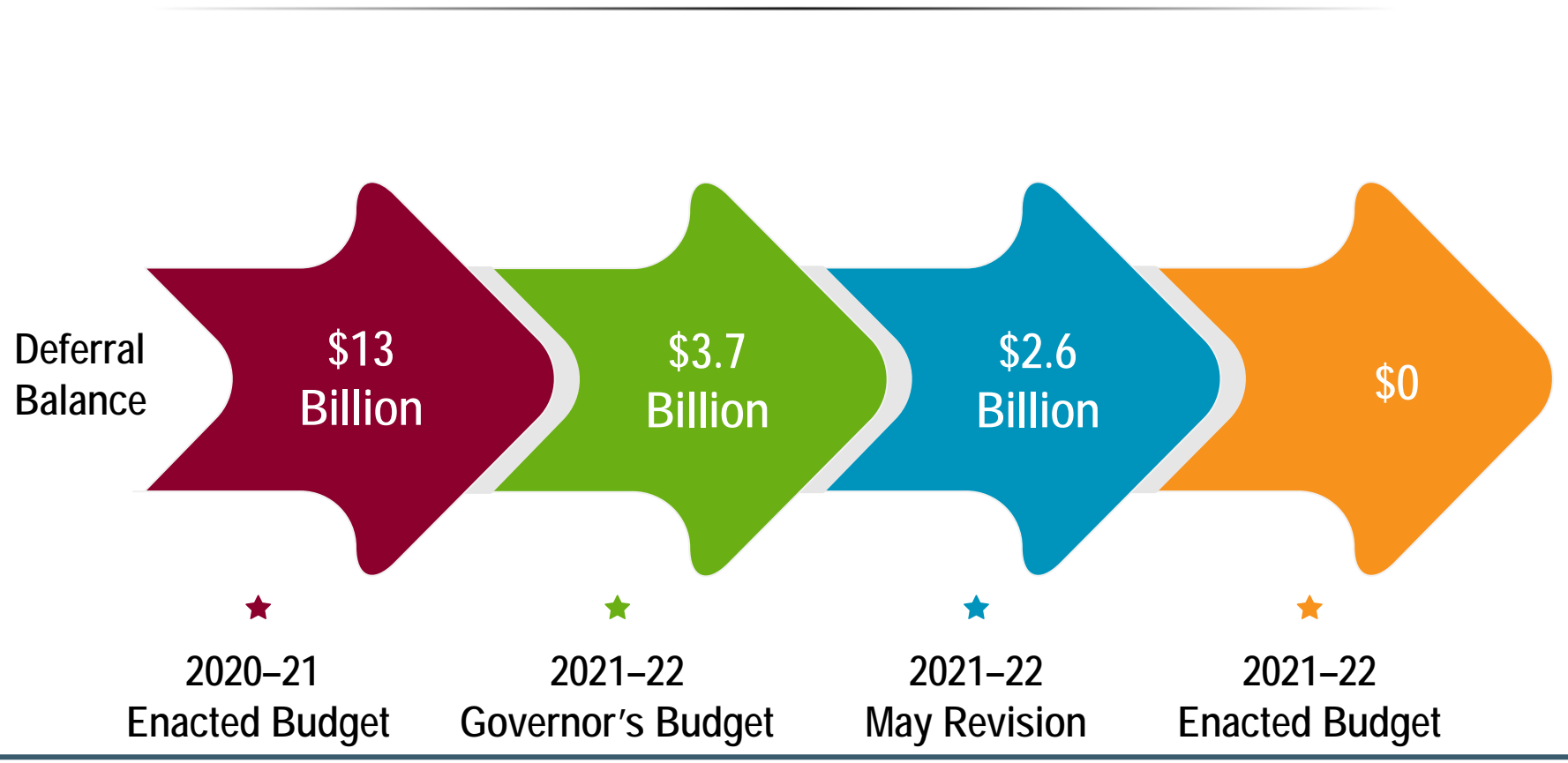
*General Child Care, the California State Preschool Program, and Adult Education will receive the compounded COLA

**The LCFF will receive the “Mega” COLA

Cost of living (COLA) actual/projected:

| Fiscal Year | Statutory COLA | Actual Funded COLA |
|-------------|----------------|--------------------|
| 2013-14 | 1.57% | 1.57% |
| 2014-15 | 0.85% | 0.85% |
| 2015-16 | 1.02% | 1.02% |
| 2016-17 | 0.00% | 0.00% |
| 2017-18 | 1.56% | 1.56% |
| 2018-19 | 2.71% | 3.70% |
| 2019-20 | 3.26% | 3.26% |
| 2020-21 | 2.31% | 0.00% |
| 2021-22 | 2.70% | 5.07% |
| 2022-23 | 2.48% | 2.48% |
| 2023-24 | 3.11% | 3.11% |
| 2024-25 | 3.54% | 3.54% |

Cash Flow and Deferrals



Unemployment Insurance

- Legislature heard your voices, and provided relief to the Unemployment Insurance increase

May Revision

1.23% in 2021–22

Enacted Budget

0.50% in 2021–22 and 2022–23

- Even at 0.5%, this still represents a significant increase in costs above the standard 0.05%

Rim of the World Unified School District

Enrollment summary – August 2021

| Site | Grade | | | | | | | | | | | | | | SDC | IS/OTHER | TOTAL |
|------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------|-------|
| | TK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| CHE | 5 | 44 | 41 | 36 | 49 | 42 | 56 | | | | | | | | 3 | 5 | 281 |
| LAE | 11 | 61 | 69 | 65 | 55 | 76 | 69 | | | | | | | | 20 | 0 | 426 |
| VOE | 13 | 92 | 84 | 79 | 89 | 87 | 64 | | | | | | | | 14 | 0 | 522 |
| MPH | | | | | | | | 170 | 193 | 190 | | | | | 26 | 24 | 603 |
| RVA | 1 | 6 | 5 | 18 | 5 | 10 | 8 | 7 | 6 | 6 | 4 | 4 | 6 | 12 | | 5 | 103 |
| MHS | | | | | | | | | | | 0 | 1 | 18 | 19 | 1 | 7 | 46 |
| RHS | | | | | | | | | | | 267 | 230 | 217 | 178 | 50 | 0 | 942 |
| | 30 | 203 | 199 | 198 | 198 | 215 | 197 | 177 | 199 | 196 | 271 | 235 | 241 | 209 | 114 | 41 | 2,923 |

Summary of Coronavirus One-Time Funding

| NAME | RESOURCE CODE | SPEND BY | ALLOCATION | EXPENDITURES TO DATE | PLANNED EXPENDITURES | BALANCE FOR PLANNING |
|-----------------|---------------------------|-----------|-------------|----------------------|----------------------|----------------------|
| ESSER I | 3210 | 9/30/2022 | \$768,284 | \$768,284 | - | - |
| SB 117 | 7388 | OPEN | \$52,591 | \$52,591 | - | - |
| LLMF | 3220 | 5/31/2021 | \$1,779,251 | \$1,779,251 | - | - |
| GEER | 3215 | 9/30/2022 | \$188,145 | \$167,094.25 | \$21,050.75 | - |
| SB CTY | 5998/99 | 5/31/2022 | \$136,380 | \$136,380 | - | - |
| LCFF | 7420 | 6/30/2021 | \$262,029 | \$262,029 | - | - |
| ESSER II | 3212 | 9/30/2023 | \$3,702,309 | \$880,453.02 | \$2,631,488 | \$190,367.98 |
| ESSER III | 3213/14 | 9/30/2024 | \$8,320,826 | \$0.00 | \$6,603,144 | \$1,717,682.00 |
| IPI GRANT | 7422 | 8/31/2022 | \$1,147,778 | \$1,147,778 | - | - |
| AB 86-ELO GRANT | 7425/26; 3216/17/18/19 | 8/31/2022 | \$2,131,295 | \$579,555.71 | \$1,551,739.29 | - |

Next steps:

- September – October: Revise 2021/22 Budget once system is fully open and approval process is completed at SBCSS; adjust for new staffing and changes based on use of Coronavirus funds and post carryover of restricted funds
- Continue to monitor enrollment; Adjust projection for staffing and LCFF calculation
- Routine monitoring of district budget
- Review current unrestricted budget and Multi-year projections; work with stakeholders and budget committee on future reductions
- 2020/21 Year end audit is scheduled this month
- First Interim will be presented December 14th
- Multi-year assumptions will be revised, including projected staffing needs
- The District will continue to collaborate with employees regarding funding scenarios for the current and future years