



# Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

## 2021/22 First Interim Budget & Financial Report



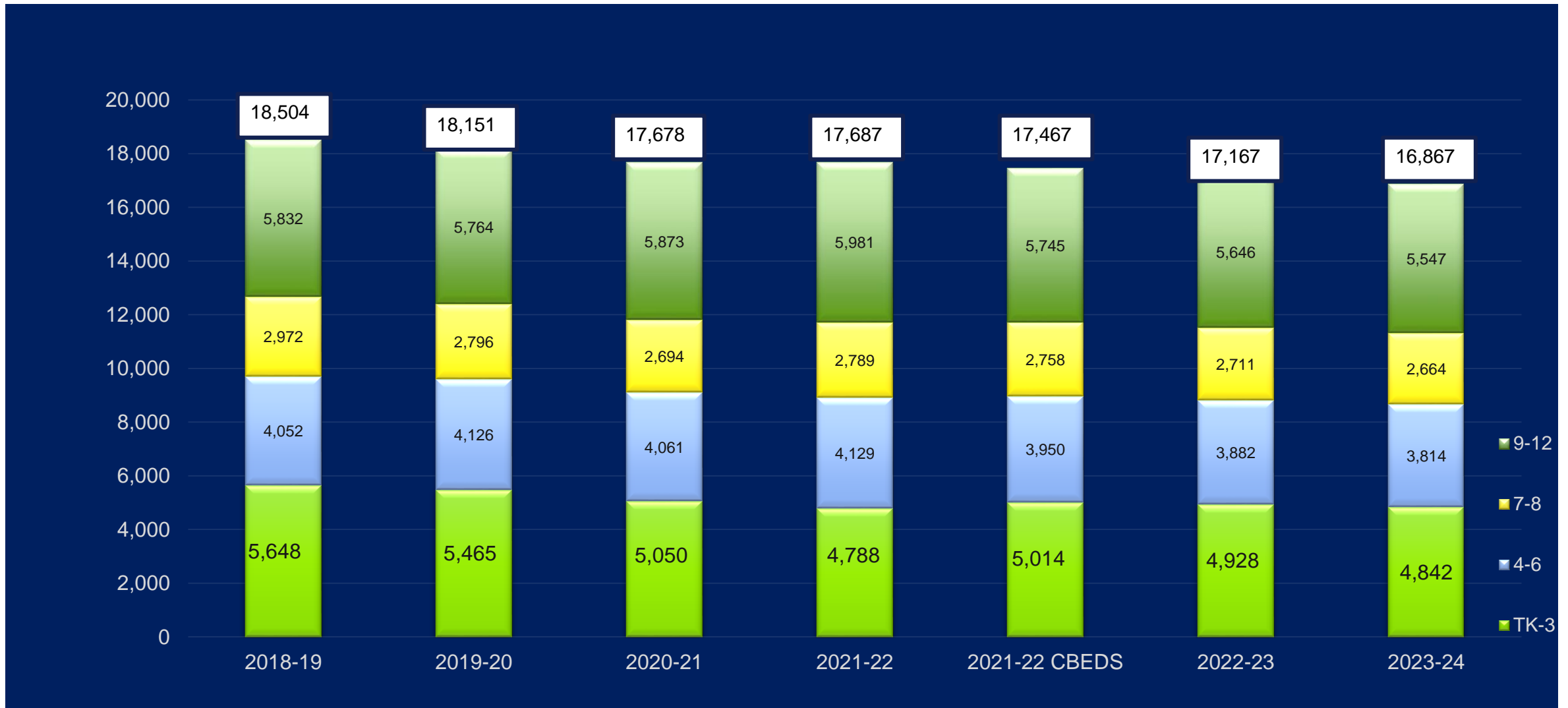
### Board of Education Presentation December 16, 2021

Presented by Dusty Nevatt, Chief Business Officer

Supported by Alvord's Exceptional Fiscal Team



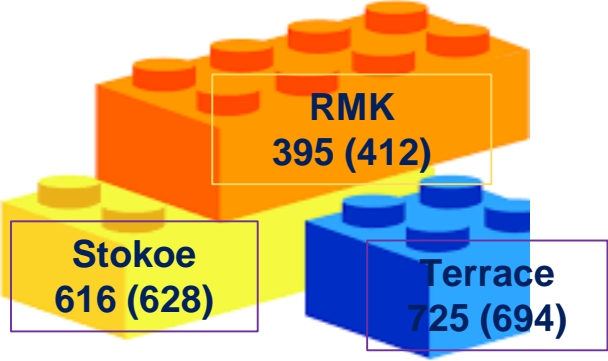
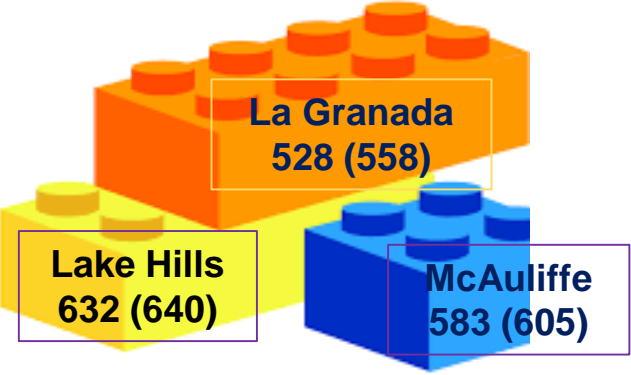
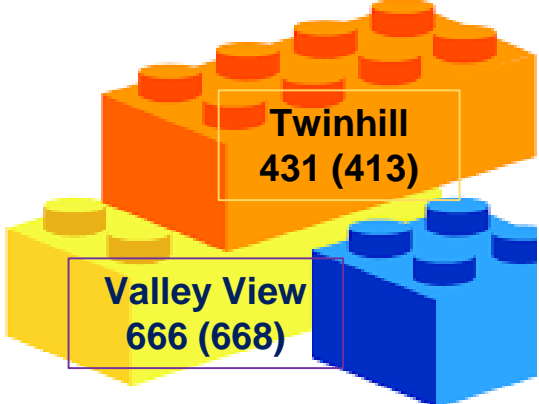
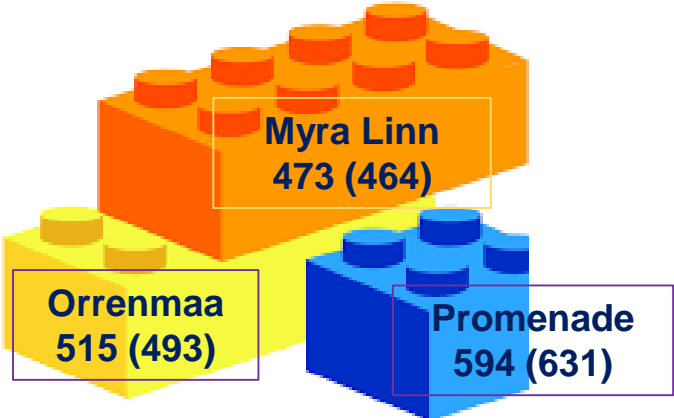
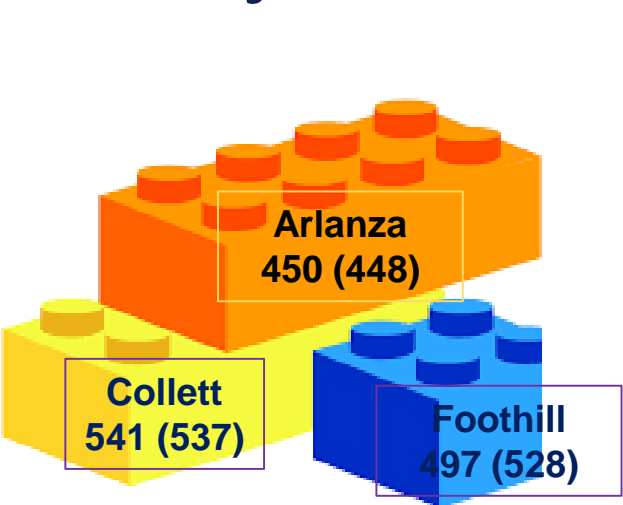
# CBEDS & Enrollment Projections



THE ALVORD UNIFIED SCHOOL DISTRICT PROMISE: ALL STUDENTS WILL REALIZE THEIR UNLIMITED POTENTIAL.



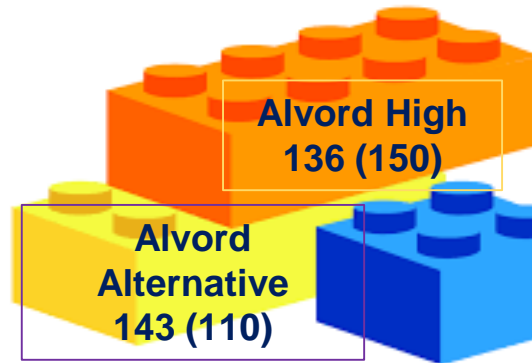
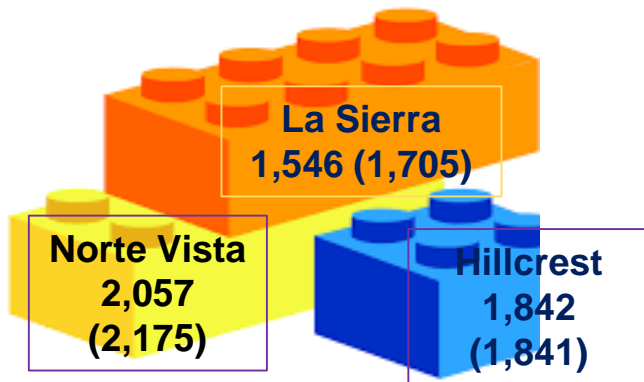
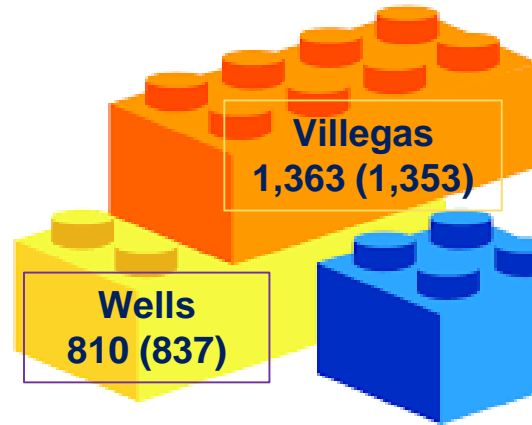
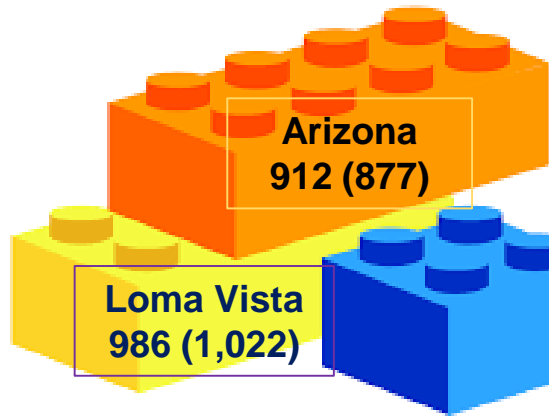
# Projected Enrollment by Elementary School



**TOTAL 2021/22 ELEMENTARY ENROLLMENT = 7,646 (7,668)**



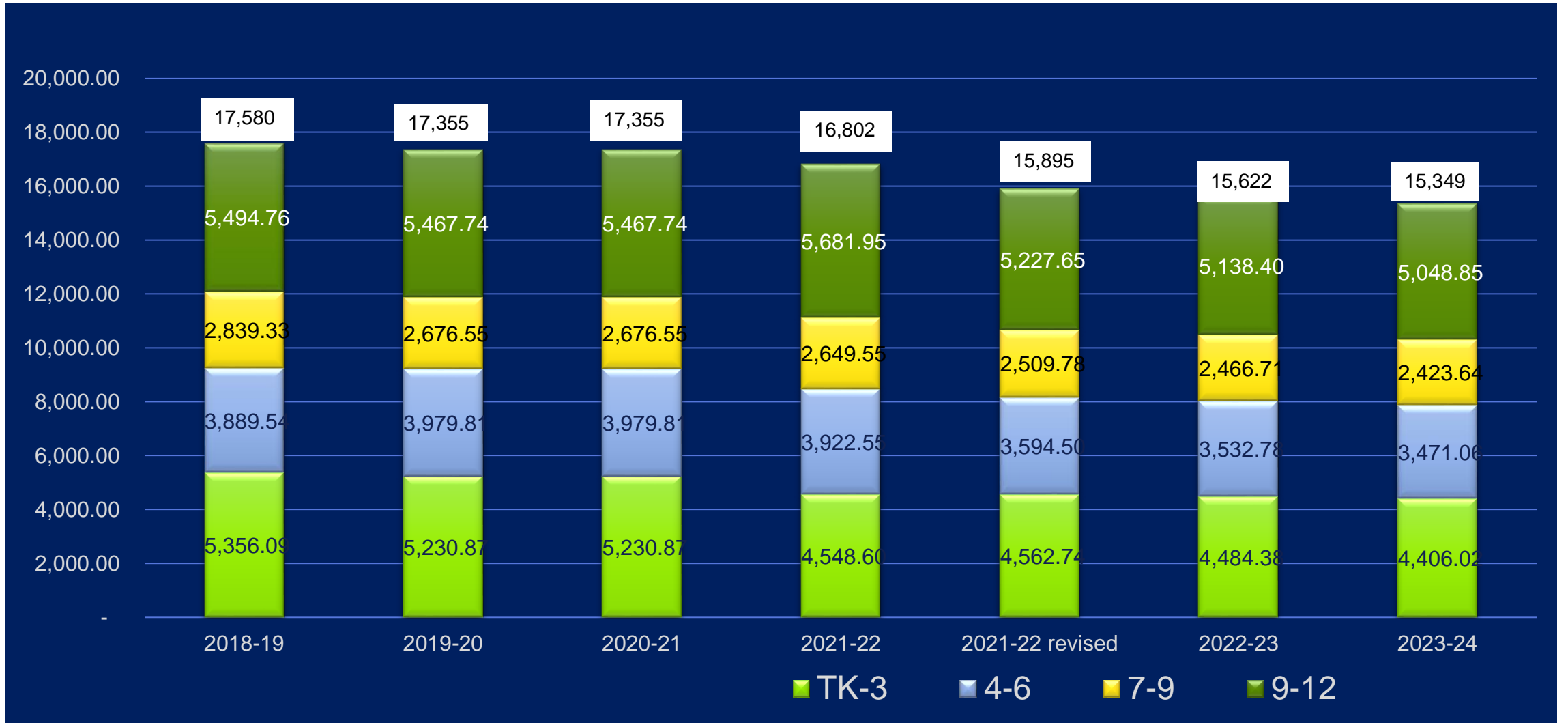
# Projected Enrollment by Secondary School



**TOTAL 2021/22 SECONDARY ENROLLMENT = 9,795 (10,070)**  
**MIDDLE = 4,071 (4,089)**  
**HIGH SCHOOL = 5,724 (5,981)**



# P-2 Average Daily Attendance (ADA)



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# 2021/22 First Interim Budget General Fund Revenues

	2021/22 Adopted Budget	2021/22 First Interim	Change	
LCFF Sources*	\$201,885,855	\$212,968,228	\$11,082,373	Additional 1% COLA & 15% concentration
Federal	\$11,689,874	\$20,828,446	\$9,138,572	Primarily ESSER I & II After School & Ag Incentive, Carryover & new grant info
State	\$30,870,342	\$31,363,807	\$493,465	
Local	\$4,453,562	\$6,305,779	\$1,852,217	Special Education & AEF mini-grants
<b>Total Revenue</b>	<b>\$248,899,633</b>	<b>\$271,466,260</b>	<b>\$22,566,627</b>	

\*LCFF = Local Control Funding Formula – dollars are generated by students attending school each day

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# One-Time Grant Awards - Federal

	Amount	Amount Spent	Spend by	Major Use
ESSER I (Federal)	\$4.5 M	52%	Sept. 30, 2022	PPE, Learning Loss
GEER I (Federal)	\$1.1 M	82%	Sept. 30, 2022	Learning Loss Mitigation
CARES Act (Federal)	\$17.7 M	100%	May 31, 2021	Learning Loss Mitigation
ESSER II & III (ELO)	\$5.7 M		Sept 30, 2024	Expanded Learning Opportunities
ESSER II (Federal)	\$18.1 M	0%	Sept. 30, 2023	Response to pandemic
ESSER III (Federal)	\$40.7 M	0%	Sept. 30, 2024	Response to pandemic
GEER II	\$477 K	0%		Response to pandemic
<b>TOTAL</b>	<b>\$88.5 M</b>			



# Grant Awards - State

	Amount	Amount Spent	Spend by	Major Use
Educator Effectiveness Block Grant	\$3.9 M		2025-26	Professional Development
Expanded Learning Opportunities Program	\$4.9 M		ongoing	Before & After School Programs – total 9 hour days + additional instructional days
Prop 98 – State CARES	\$1.7 M	100%	June 30, 2021	Learning Loss Mitigation
Senate Bill 117 (State)	\$305 K	11%		Sanitation & PPE
In-Person Instruction (State)	\$6.4 M	45%	August 31, 2022	School Reopening March 2021 & Summer Academy/Bootcamp
Expanded Learning Opportunities Grant (ELO)	\$7.8 M	0%	August 31, 2024	Additional Instructional Opportunities
ELO - Paraprofessionals	\$1.3 M	0%	August 31, 2024	
LCFF – 15% Concentration	\$6.2 M		ongoing	Requires additional instructional staff
<b>TOTAL</b>	<b>\$32.5 M</b>			





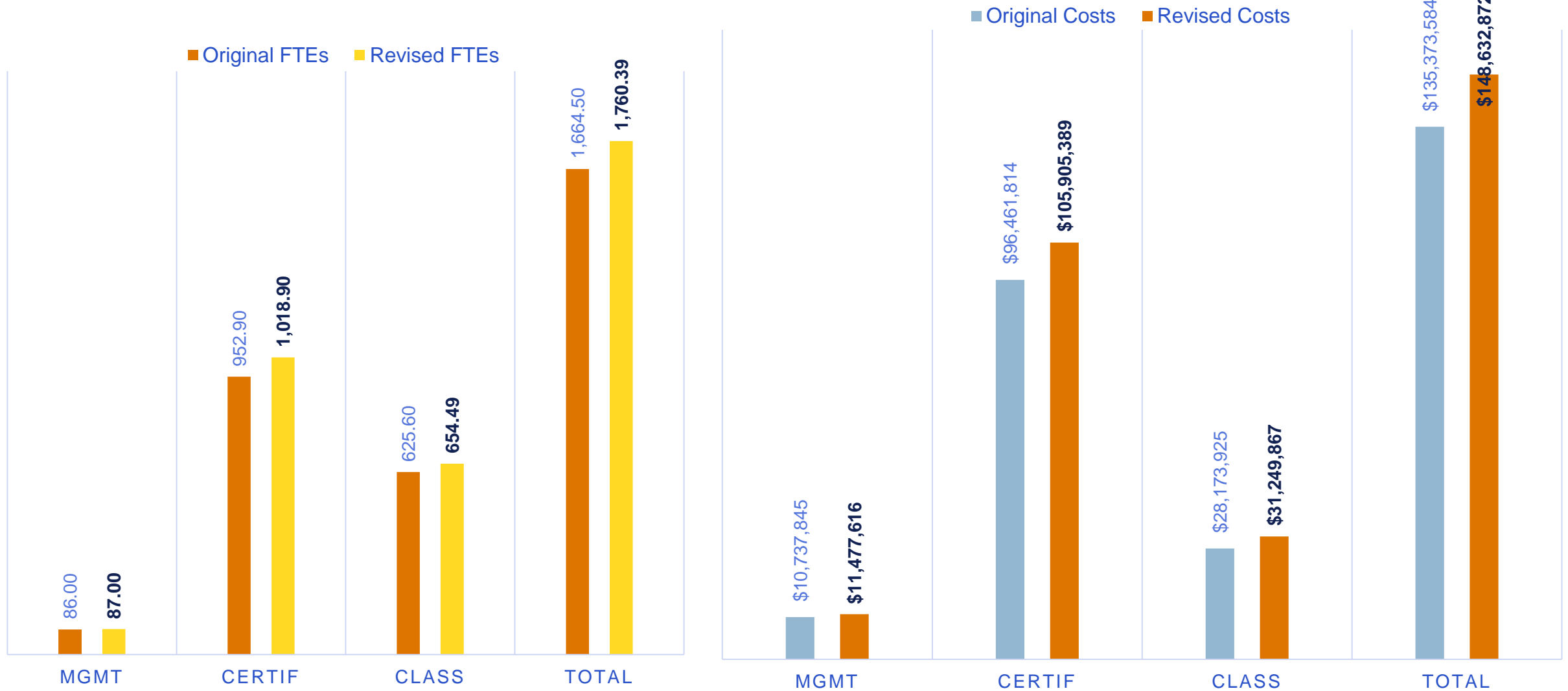
# 2021/22 First Interim Budget General Fund Expenses

	2021/22 Adopted Budget	2021/22 Revised Budget	Change	
Certificated Salaries	\$112,532,025	\$121,928,175	\$9,396,150	Salary increase & additional positions
Classified Salaries	\$30,880,940	\$33,209,915	\$2,328,975	Salary increase & additional positions
Benefits	\$71,044,475	\$76,537,901	\$5,493,426	Salary increase & additional positions
Books & Supplies	\$11,064,201	\$12,303,561	\$1,239,360	Restricted General Fund
Professional Dev, Utilities, Contracts & Other Services	\$28,244,755	\$31,124,294	\$2,879,539	Special Education & utilities
Equipment	\$2,255,944	\$2,555,976	\$300,032	Restricted General Fund
Debt/Tuition/Transfers Out	\$947,610	\$1,278,691	\$331,081	County Program Tuition
<b>Total Expenditures</b>	<b>\$256,969,950</b>	<b>\$278,938,513</b>	<b>\$22,172,454</b>	

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# Staffing (FTEs & Costs)



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# Staffing - 2021/22 First Interim Budget

## Total FTEs = 1,664.50

<b>Certificated</b>	<b>1,018.90 (952.30) FTEs</b>
Instructional	918.90 (854.30)
Instructional Support	30 (29)
Pupil Services	69

<b>Certificated Management</b>	<b>57 (56) FTEs</b>
Instructional Support/Pupil Services	10
School & District Administration	47 (46)

<b>Classified</b>	<b>654.49 (625.60) FTEs</b>
Instructional	181.97 (183.58)
Instructional Support	115.08 (110.08)
Pupil Services	106.91 (105.91)
Facilities Maintenance	209.03 (186.53)
School & District Administration	41.50 (39.50)
<b>Classified Management</b>	<b>29 (30) FTEs</b>
School & District Administration	29 (30)

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# Positions Funded with One-Time Grants

## Federal

### ESSER I

25.5 – Custodians

### ESSER II

52 - Itinerate TK-12 Teachers

6 - COVID Call Center

2 – Additional Clerical Support

## State

### In-Person Instruction

1 – Special Education Teacher

### Expanded Learning Opp (ELO)

3 – Early Literacy Teacher

14 – Early Numeracy Teacher

7 – Intervention Teacher  
(secondary level)

1 – School Psychologist

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# 2021/22 First Interim Budget General Fund Ending Balance

	2021/22 Adopted/ Unaudited	2021/22 First Interim	Change	
Restricted	\$6,800,997	\$6,305,941	(\$495,056)	MediCal LEA spending carryover
Unrestricted				
Revolving	\$45,000	\$45,000	\$ 0	
Textbooks	\$3,932,391	\$4,138,088	\$205,697	Additional one-time revenues
Alvord Cares/Ckg Acct	\$287,821	\$99,459	(\$188,362)	Retiree checking account reduced
LCAP/Concentration	\$ 0	\$6,012,924	\$6,012,924	15% Concentration
Board Assignment –				
Deficit Spending	\$9,437,782	\$2,650,643	(\$6,787,139)	Employee raise
3% Reserve	\$7,710,000	\$9,560,000	\$1,850,000	Additional expenditures
<b>Total Unrestricted</b>	<b>\$21,412,994</b>	<b>\$22,506,113</b>	<b>\$1,093,119</b>	

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# Ending Balances District Funds

Fund	Adopted/Unaudited	First Interim	Change
Adult Education	\$202,483	\$22,791	(\$179,692)
Child Nutrition Svcs	\$1,770,282	\$1,573,714	(\$196,568)
Worker's Compensation Self-Insurance	\$571,500	\$571,500	\$ 0
Certificated Employee Group Self-Insurance	\$5,041,361	\$5,041,361	\$ 0
Classified Employee Group Insurance Reserve	\$407,031	\$407,031	\$ 0
Alvord Education Foundation Trust	\$227,058	\$227,019	(\$39)

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# Ending Balances - District Funds

Fund	Adopted/Unaudited	First Interim	Change
Deferred Maintenance	\$536,722	\$536,722	\$ 0
Building	\$2,775,586	\$ 0	(\$2,775,586)
Capital Facilities	\$1,645,928	\$1,260,501	(\$385,427)
County School Facilities	\$1,896,198	\$337,418	(\$1,558,780)
Reserve for Capital Projects	\$6,026,779	\$6,025,640	(\$1,139)

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# 2021/22 First Interim Budget Multi-Year Projections

	2021/22 First Interim	2022/23 Projection	2023/24 Projection
GF Revenues	\$271,466,260	\$245,479,005	\$250,562,398
GF Expenditures	\$278,938,513	\$254,149,640	\$251,213,074
Budget Reductions		(\$7,200,000)	(\$9,950,000)
Deficit Spending	(\$7,472,253)	(\$8,670,635)	(\$650,676)
GF Ending Balance	\$28,812,055	\$20,141,420	\$19,490,744
Restricted	\$6,305,941	\$5,082,581	\$4,815,326
Assignments	\$12,901,113	\$7,364,752	\$6,916,495
3% Reserve	\$9,560,000	\$7,649,086	\$7,713,922

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# Multi-Year Projections Considerations for 22/23 & 23/24

## Projections based on data, criteria, trends & negotiated items

- COLA for Student Attendance (LCFF)
- Enrollment & ADA (decrease)
- Unduplicated Pupil Count & Unduplicated Pupil % (increase)
- Reduction of one-time CARES Act Revenues & Expenses
- Removal of Carryovers & one-time revenue/spending from 2021/22
- Reduction to LCAP due to reduced \$\$ from declining student attendance

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# Multi-Year Projections Considerations for 222/23 & 23/24

Projections based on data, criteria, trends & negotiated items

- Staffing Changes
  - Decreasing Enrollment
  - Address Special Education Needs
  - New Positions to Address Learning Loss
- Automatic Salary Step & Column
- Employer Fixed Charge Rate Increases
  - STRS 16.92% to 19.10%
  - PERS 22.91% to 26.10% then 27.10%
- ADA loss due to COVID absences

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# Interim Certifications EC 42131

- Interim reports require a three-year (current plus two) review period
- Certification options are:
  - Positive – district **will meet** its financial obligations for the current and two subsequent fiscal years
  - Qualified – district **may not meet** its financial obligations for the current or two subsequent fiscal years
  - Negative – district will be **unable to meet** its financial obligations for the remainder of the fiscal year or two subsequent fiscal years

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# First Interim Report Recommendation

- Staff recommends a ***Positive*** Certification of the 2021-22 First Interim Report
- Riverside County Office of Education will require a Board approved Budget Stabilization Plan.
- Proposed Board Study session in early January to discuss and approve.

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# Strategic Planning & Work to be Done

- Additional one-time grants
  - Educator Effectiveness Block Grant
  - ESSER III – Phase III
  - Expanded Learning Opportunities Program (ELO-P)
  - Special Education one-time
    - Alternative Dispute Resolution & Learning Recovery
  - Expanded Learning Opportunities Program (ELO-P)
  - ESSER II
- Use of 15% concentration
- Recapture of lost ADA due to COVID
- 3% ending balance on ALL one-time grants
- 2022/23 Budget process start in January 2022

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# Next Steps

- Board approval First Interim Report – positive certification
- Determine proposed 2022/23 budget reductions – Board Study session early January 2022
- Intentional & Strategic Planning for spending both ongoing & one-time dollars appropriately

# It's all about the kids



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