



KEYES UNION SCHOOL DISTRICT

The District's Vision

Develop leaders for the future

The District's Mission

Provide exceptional educational experiences for students, staff, and the community by building an organization where all are inspired to be leaders and committed to life-long learning

2020-21
45-Day Budget
Revision

Prepared and Presented by:
Stephanie Morris,
Chief Business Official
August 11, 2020

BOARD OF TRUSTEES:

Jeff Reed, President
Wesley Greene, Vice President
Jimmy Emmons, Sr., Clerk
Harinder Grewal, Member
Jeffrey Greener

ADMINISTRATION:

Helio Brasil, Superintendent
Stephanie Morris, Chief Business Official

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Education Code Section 42147(h) states:
Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.

**Keyes Union School District
 GENERAL FUND (FUND 01)
 Combined Unrestricted and Restricted Resources
 Revenue, Expenditures and Changes in Fund Balance
 2020-21 45-Day Budget Revision**

	2019-20 Estimated Actuals Jun 30, 2020 (a)	2020-21 Approved Budget Jul 01, 2020 (b)	2020-21 45-day Budget Revision Aug 11, 2020 (c)	Increase/ (Decrease) (c) (c = b - a)	
A) REVENUES					
LCFF Sources	\$ 8,529,204	\$ 7,905,005	\$ 8,571,510	\$ 666,505	8.4%
Federal Revenues	562,568	572,031	1,732,149	\$ 1,160,118	202.8%
Other State Revenues	579,510	394,962	479,388	\$ 84,426	21.4%
Local Revenues	707,948	572,951	572,951	\$ -	0.0%
TOTAL REVENUES	\$ 10,379,230	\$ 9,444,949	\$ 11,355,998	\$ 1,911,049	20.2%
B) EXPENDITURES					
Certificated Salaries	\$ 4,219,893	\$ 4,152,578	\$ 4,152,578	\$ -	0.0%
Classified Salaries	1,649,894	1,704,294	1,704,294	\$ -	0.0%
Employee Benefits	1,950,582	1,870,988	1,870,988	\$ -	0.0%
Books and Supplies	342,380	447,168	447,168	\$ -	0.0%
Services/Operating Expenses	1,842,027	1,789,800	1,789,800	\$ -	0.0%
Capital Outlay	54,564	-	-	\$ -	0.0%
Other Outgo	258,595	323,243	323,243	\$ -	0.0%
Direct Support/Indirect Costs	(212,830)	(219,835)	(219,835)	\$ -	0.0%
TOTAL EXPENDITURES	\$ 10,105,105	\$ 10,068,236	\$ 10,068,236	\$ -	0.0%
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ 274,125	\$ (623,287)	\$ 1,287,762	\$ 1,911,049	-306.6%
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$ -	\$ -	\$ -		
Interfund Transfer Out	-	-	-		
Other Sources	-	-	-		
Contributions/Flexibility Transfers	-	-	-		
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	0.0%
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$ 274,125	\$ (623,287)	\$ 1,287,762	\$ 1,911,049	-306.6%
F) BEGINNING FUND BALANCE	\$ 3,527,077	\$ 3,801,202	\$ 3,801,202		
G) ENDING FUND BALANCE	\$ 3,801,202	\$ 3,177,915	\$ 5,088,964	\$ 1,911,050	60.1%

Keyes Union School District
 COVID-19 Resources for Schools
 July 30, 2020

CARES Act	Resource	STATE	FEDERAL
Elementary and Secondary School Emergency Relief (ESSER)	3210	\$	224,262

*Very broad discretion to use ESSER funds to support coronavirus response activities

SB 117 COVID Health and Safety	7388	\$	12,836
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*These funds were fully expended in 2019-20 by purchasing Personal Protective equipment and disinfecting/cleaning materials.

LEARNING LOSS MITIGATION FUNDS TOTAL \$1,007,446

(contingent upon the adoption of a Learning Continuity and Attendance Plan, to be adopted by September 30, 2020)

Students with Disabilities (SWDs)

Governor's Emergency Education Relief (GEER)	3215	\$	49,221
Coronavirus Relief Fund (CRF)	3220	\$	158,623

Supplemental and Concentration

Coronavirus Relief Fund (CRF)	3220	\$	669,692
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Local Control Funding Formula

Proposition 98	7420	\$	71,590
Coronavirus Relief Fund (CRF)	3220	\$	58,320

TOTAL NEW REVENUE \$ 84,426 \$ 1,160,118 \$ 1,244,544

What are the allowable uses of ESSER funds?

LEAs can use ESSER funds for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), IDEA, the Adult Education and Family Literacy Act, the Perkins CTE Act, or the McKinney-Vento Homeless Assistance Act. Additional information about the allowable uses of funds can be found on the ESSER Fund Allowable Uses webpage.

In addition to these, LEAs can use funds for the following activities:

- Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies
- Providing principals and other school leaders with the resources necessary to address the needs of their individual schools
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population
- Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs
- Planning for and coordinating on long-term closures (including on meeting IDEA requirements, how to provide online learning, and how to provide meals to students)
- Staff training and professional development on sanitation and minimizing the spread of infectious disease
- Purchasing supplies to sanitize and clean the facilities of LEA, including buildings operated by the LEA
- Purchasing educational technology (hardware, software, and connectivity) for students, that aids in the regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive or adaptive technology
- Mental health services and supports
- Summer learning and supplemental after-school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care
- Discretionary funds for school principals to address the needs of their individual schools
- Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff

Learning Loss Mitigation Funds

Use of Funds

The focus for the use of the funds and distribution formula are outlined in the 2020–21 budget package, with focus to use the funds to support transitional kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures. Specifically, funds are to be used for:

- Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
- Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
- Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
- Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.

Keyes Union School District
 Budget Planning for COVID Resources

Item No.	Description	Estimated Cost	Actual Cost	P.O. #	Funding Source
1	Electrostatic Sprayers		\$ 4,314	210089	3210
2	30 Chromebooks for Paras		\$ 7,852	210125	3210
3	Add'l PPE to last thru year-end		\$ 13,046	REQ 210177	3210
4	Seesaw learning platform		\$ 2,915	REQ 210192	3220
5	Prof Dev for Securly Training	\$ 34,288			3220
6	Prov Dev SPED Distance Learning	\$ 430			3220
7	Insurance for Chromebooks and Ipads \$25/unit x 760 enrollment	\$ 19,000			3220
8	Wireless Hotspots for Students \$20/month x 20 Units x 12 months	\$ 4,800			3220
9	20 Cables for Teachers to work at home	\$ 200			3220
10	38 Add'l Smart Boards	\$ 160,000			3220
11	42 Teacher Laptops	\$ 63,000			3220
12	Student Supplies for Home Use	\$ 7,600			3220
13	Student Attendance Incentives	\$ 5,000			3220
14	Prof Dev for Distance Learning	\$ 40,000			3220
15	Chromebook Cases \$14 x 760	\$ 10,640			3220
16	Headsets for Teachers \$25 x 42 teachers	\$ 1,050			3220
17	Earbuds for Students \$3.00 x 760	\$ 2,280			3220
18	Zoom contract - 2 yrs		\$ 15,000		3220
19	Adobe Acrobat	\$ 6,100			3220
20	DocuSign (annual)	\$ 300			3220
21	Classroom Sanitizer Stands	\$ 5,040			3210
22	Replace broken Fork Lift	\$ 27,000			3210
23	New Chromebooks for all students	\$ 200,000			3220
		<u>\$ 586,728</u>	<u>\$ 43,127</u>		
	Total Cost:		<u><u>\$ 629,855</u></u>		

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Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.

**Keyes to Learning Charter School
(FUND 09)
Combined Unrestricted and Restricted Resources
Revenue, Expenditures and Changes in Fund Balance
2020-21 45-Day Budget Revision**

	2019-20 Estimated Actuals Jun 30, 2020 (a)	2020-21 Approved Budget Jul 01, 2020 (b)	2020-21 45-day Budget Revision Aug 11, 2020 (c)	Increase/ (Decrease) (c) (c = b - a)	
A) REVENUES					
LCFF Sources	\$ 3,105,502	\$ 2,850,524	\$ 3,095,751	\$ 245,227	8.6%
Federal Revenues	-	-	21,560	\$ 21,560	121.5%
Other State Revenues	95,582	118,210	144,676	\$ 26,466	22.4%
Local Revenues	43,564	-	-	\$ -	0.0%
TOTAL REVENUES	\$ 3,244,648	\$ 2,968,734	\$ 3,261,987	\$ 293,253	9.9%
B) EXPENDITURES					
Certificated Salaries	\$ 1,255,736	\$ 1,212,820	\$ 1,212,820	\$ -	0.0%
Classified Salaries	218,165	204,835	204,835	\$ -	0.0%
Employee Benefits	410,307	408,384	408,384	\$ -	0.0%
Books and Supplies	345,349	158,569	158,569	\$ -	0.0%
Services/Operating Expenses	916,956	837,251	837,251	\$ -	0.0%
Capital Outlay	78,592	-	-	\$ -	0.0%
Other Outgo	-	-	-	\$ -	0.0%
Direct Support/Indirect Costs	129,545	136,510	136,510	\$ -	0.0%
TOTAL EXPENDITURES	\$ 3,354,650	\$ 2,958,369	\$ 2,958,369	\$ -	0.0%
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (110,002)	\$ 10,365	\$ 303,618	\$ 293,253	2829.3%
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$ -	\$ -	\$ -		
Interfund Transfer Out	153,939	112,120	112,120		
Other Sources	-	-	-		
Contributions/Flexibility Transfers	-	-	-		
TOTAL OTHER FINANCING SOURCES/USES	\$ (153,939)	\$ (112,120)	\$ (112,120)	\$ -	0.0%
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$ (263,941)	\$ (101,755)	\$ 191,498	\$ 293,253	-288.2%
F) BEGINNING FUND BALANCE	\$ 1,638,718	\$ 1,374,776	\$ 1,374,776		
G) ENDING FUND BALANCE	\$ 1,374,776	\$ 1,273,021	\$ 1,566,274	\$ 293,253	23.0%

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