

WILLITS UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
Regular Meeting
Willits High School, Media Center
299 N Main Street, Willits, California
Wednesday, June 17, 2020
Open Session – 5:00 p.m.

Public Comments- Individuals may address the Board on regular session agenda items at the time they are under consideration.

MINUTES

1. Call Meeting to Order

Board President Bowlds called the meeting to order at 5:05 p.m.

2. Agenda Approval

MSP (King/Chavez) to approve the revised agenda, striking action items A & K

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

3. Flag Salute

Board Member Chavez led the flag salute.

4. Board Comments

Board Member Nunez-nothing at this time

Board Member King-Shared her appreciation to everyone working hard to make things happen.

Board Member Chavez shared the Otters are back in the water, staggered sessions

Board President Bowlds shared that he has received a lot of phone calls re: COVID and the opening of schools. He encourages everyone to complete the surveys, talk to the committees and labor unions, be part of the solution and not focus on only the problems. He wishes to assure everyone that the board intends to provide the best education possible in the safest manner for students and staff.

Board Clerk Colvig –nothing at this time

5. Superintendent Comments

Superintendent Westerburg reported that the District is preparing the best plan we can to with the three major components: academics, safety and budget. The plan to reopen school must be submitted to the County of Mendocino Public Health Department. Westerburg encourages parent and staff to complete the surveys. An agreement was reached with the WTA negotiations team and waiting for ratification from its members. Looking at four (4) PD days for staff before the start of school. Westerburg concluded that he is pleased with everything getting done at the school sites.

6. Action Discussion

A. Consideration of and Possible Action on Resolution 2019/20-19: Regarding Reduction/Elimination of Certificated Employee Services. ITEM STRICKEN FROM AGENDA

B. Consideration of Resolution 2019/20-22, Elementary (K-8) Assignments in 2020/2021.

ROLL CALL VOTE

MSP (Chavez/King) to approve Resolution 2019/20-22, elementary assignments for 2020/21 as presented

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

C. Consideration of and Possible Action on Resolution 2019/20-23: Regarding Reduction/Elimination of Classified Employee Services

ROLL CALL VOTE

MSP (Colvig/Chavez) to approve Resolution 2019/20-23, reduction/elimination of classified employee services as presented

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

- D. Approval of Provisional Internship Permit (PIP) for Alisa Smith, Education Specialist-Moderate Severe / Certificated Staff/middle grades

ROLL CALL VOTE

MSP (Colvig/King) to approve PIP for Alisa Smith, Education Specialist-Moderate Severe, Certificated Staff/middle grades as presented

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

- E. Adoption of the 2020/21 Willits USD Budget: **ATTACHMENT'S A & B**

MSP (Nunez/King) to approve the 2020/21 Willits USD budget

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

CBO Nikki Agenbroad discussed cash flow monthly predictions, deferrals and budget.

- F. Approval of Resolution Number 2019/20-26, Education Protection Act

ROLL CALL VOTE

MSP (Chavez/Nunez) to approve Resolution 2019/20-26, Education Protection Act as presented.

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

- G. Approval of Resolution Number 2019/20-27 Authorization for 2019/20 Inter Fund Temporary Cash Transfers

ROLL CALL VOTE

MSP (Nunez/King) to approve Resolution 2018/19-20 Authorization for 2019/20 Inter Fund Temporary Cash Transfers.

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

- H. Approval of Resolution 2019/20-28 Authorization for 201/19 Year End Transfers

MSP (Chavez/King) to approve Resolution 2019/20-28 Authorization for 2019/20 Year End Transfers.

ROLL CALL VOTE

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

- I. Approval of Resolution 2019/20-29 Authorization for 2020/21 Transfers

ROLL CALL VOTE

MSP (Nunez/King) to approve Resolution 2019/20-29 Authorization for 2020/21 Transfers.

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

J. Approval of Resolution 2019/20-30 Appropriating Ending 2019/20 Balances to a Reserve
ROLL CALL VOTE
MSP (King/Chavez) to approve Resolution 2018/19-23 Authorization for 2019/20 Balances to a Reserve.
Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

K. Approval of ConApp 2020/21, Application for Funding.
ITEM STRICKEN FROM AGENDA

13. Public Comments for Items Not on the Agenda
Discussion took place about providing the best education for our students while also providing safety and cleaning/disinfecting classrooms. The district can minimize risk but cannot eliminate risk completely.

Next meeting 6/22/20 5:00 p.m. will be Zoom only

Discussion about improving the audio for Zoom attendees to hear all conversations happening at the location of the meeting.

14. Adjournment
MSP (Chavez/Nunez) to adjourn 7:09 p.m.
Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

Mark Westerburg, Superintendent

Robert Colvig, Board Clerk

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Willits Unified School District
Date: June 05, 2020

Place: Willits High School
Date: June 10, 2020
Time: _____

Adoption Date: June 17, 2020

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Nikki Agenbroad

Telephone: 707-459-5314

Title: Director of Fiscal Services

E-mail: nikkia@willitsunified.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	n/a	
			X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
SIGNAL

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Nikki Agenbroad

Title: Director of Fiscal Services

Telephone: 707-459-5314

E-mail: nikkia@willitsunified.com

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	1,429	1,450		
Charter School				
Total ADA	1,429	1,450	N/A	Met
Second Prior Year (2018-19)				
District Regular	1,418	1,419		
Charter School				
Total ADA	1,418	1,419	N/A	Met
First Prior Year (2019-20)				
District Regular	1,401	1,454		
Charter School		0		
Total ADA	1,401	1,454	N/A	Met
Budget Year (2020-21)				
District Regular	1,460			
Charter School	0			
Total ADA	1,460			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	1,534	1,529		
Charter School				
Total Enrollment	1,534	1,529	0.3%	Met
Second Prior Year (2018-19)				
District Regular	1,514	1,516		
Charter School				
Total Enrollment	1,514	1,516	N/A	Met
First Prior Year (2019-20)				
District Regular	1,505	1,561		
Charter School				
Total Enrollment	1,505	1,561	N/A	Met
Budget Year (2020-21)				
District Regular				
Charter School				
Total Enrollment	0			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,424	1,529	
Charter School		0	
Total ADA/Enrollment	1,424	1,529	93.1%
Second Prior Year (2018-19)			
District Regular	1,401	1,516	
Charter School			
Total ADA/Enrollment	1,401	1,516	92.4%
First Prior Year (2019-20)			
District Regular	1,454	1,561	
Charter School	0		
Total ADA/Enrollment	1,454	1,561	93.1%
		Historical Average Ratio:	92.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	93.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	1,433			
Charter School	0			
Total ADA/Enrollment	1,433	0	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	1,423	1,564		
Charter School				
Total ADA/Enrollment	1,423	1,564	91.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,423	1,564		
Charter School				
Total ADA/Enrollment	1,423	1,564	91.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

Form error: locked cell in 20/21 enrollment. Projected enrollment is 1575; projected ratio of ADA to enrollment is 91%.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,454.30	1,459.97	1,433.00	1,423.00
b. Prior Year ADA (Funded)		1,454.30	1,459.97	1,433.00
c. Difference (Step 1a minus Step 1b)		5.67	(26.97)	(10.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.39%	-1.85%	-0.70%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		15,971,439.00	14,524,101.00	14,126,407.00
b1. COLA percentage		-7.92%	248.00%	3.26%
b2. COLA amount (proxy for purposes of this criterion)		(1,264,937.97)	36,019,770.48	460,520.87
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	248.00%	3.26%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-7.53%	246.15%	2.56%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-8.53% to -6.53%	245.15% to 247.15%	1.56% to 3.56%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,926,757.00	5,665,424.00	5,665,424.00	5,665,424.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	16,985,589.00	15,553,694.00	15,171,797.00	15,108,189.00
District's Projected Change in LCFF Revenue:		-8.43%	-2.46%	-0.42%
LCFF Revenue Standard:		-8.53% to -6.53%	245.15% to 247.15%	1.56% to 3.56%
Status:		Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

All LCFF revenue is based on LCFF calculator per governors May revised budget. Proposed state reductions to revenue offset COLA.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	11,670,359.29	14,002,077.98	83.3%
Second Prior Year (2018-19)	12,039,099.34	14,235,078.87	84.6%
First Prior Year (2019-20)	12,096,494.56	14,674,456.40	82.4%
Historical Average Ratio:			83.4%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.4% to 86.4%	80.4% to 86.4%	80.4% to 86.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	11,798,839.03	13,619,795.26	86.6%	Not Met
1st Subsequent Year (2021-22)	12,118,032.07	14,136,660.07	85.7%	Met
2nd Subsequent Year (2022-23)	12,424,841.07	14,455,262.07	86.0%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Projected reductions to expenditures in order to deal with huge reduction to revenue included non salary expenditures for maintenance repairs.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.53%	246.15%	2.56%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.53% to 2.47%	236.15% to 256.15%	-7.44% to 12.56%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.53% to -2.53%	241.15% to 251.15%	-2.44% to 7.56%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	1,190,867.84		
Budget Year (2020-21)	1,400,715.64	17.62%	Yes
1st Subsequent Year (2021-22)	1,038,940.00	-25.83%	Yes
2nd Subsequent Year (2022-23)	1,055,940.00	1.64%	No
Explanation: (required if Yes)	One time federal CARES Act funds.		

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	1,655,835.33		
Budget Year (2020-21)	1,452,142.48	-12.30%	No
1st Subsequent Year (2021-22)	1,394,689.00	-3.96%	Yes
2nd Subsequent Year (2022-23)	1,394,589.00	-0.01%	No
Explanation: (required if Yes)	No CTEIG grant funds expected for 21/22.		

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	2,464,242.98		
Budget Year (2020-21)	1,415,656.19	-42.55%	Yes
1st Subsequent Year (2021-22)	1,346,113.00	-4.91%	Yes
2nd Subsequent Year (2022-23)	1,341,113.00	-0.37%	No
Explanation: (required if Yes)	Reductions to Special Ed funding including program transfer to MCOE. Anticipating lower interest revenue due to decreasing fund balance and potentially lower interest rates. End of ROP funding.		

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	969,656.51		
Budget Year (2020-21)	929,067.61	-4.19%	No
1st Subsequent Year (2021-22)	815,248.00	-12.25%	Yes
2nd Subsequent Year (2022-23)	823,000.00	0.95%	No
Explanation: (required if Yes)	Decreased due to end of CTEIG funds.		

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2019-20)	2,842,544.55		
Budget Year (2020-21)	2,568,610.71	-9.64%	No
1st Subsequent Year (2021-22)	2,506,110.00	-2.43%	Yes
2nd Subsequent Year (2022-23)	2,474,649.00	-1.26%	No

Explanation:
(required if Yes)

Remove election and financial services.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	5,310,946.15		
Budget Year (2020-21)	4,268,514.31	-19.63%	Not Met
1st Subsequent Year (2021-22)	3,779,742.00	-11.45%	Not Met
2nd Subsequent Year (2022-23)	3,791,642.00	0.31%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	3,812,201.06		
Budget Year (2020-21)	3,497,678.32	-8.25%	Met
1st Subsequent Year (2021-22)	3,321,358.00	-5.04%	Not Met
2nd Subsequent Year (2022-23)	3,297,649.00	-0.71%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

One time federal CARES Act funds.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

No CTEIG grant funds expected for 21/22.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Reductions to Special Ed funding including program transfer to MCOE. Anticipating lower interest revenue due to decreasing fund balance and potentially lower interest rates. End of ROP funding.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Decreased due to end of CTEIG funds.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Remove election and financial services.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	19,648,807.07			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	19,648,807.07	589,464.21	578,115.84	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input checked="" type="checkbox"/> | Other (explanation must be provided) |

Explanation:
(required if NOT met
and Other is marked)

District has budgeted an additional \$100,000 in SCG. Due to tracking for LCAP purposes, funds are held in SCG during year, then will be transferred to RRM at closing.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	1,277,745.53	1,274,077.95
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,947,199.09	1,755,551.26	1,883,529.17
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,947,199.09	3,033,296.79	3,157,607.12
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	19,877,198.79	21,295,758.81	21,234,632.47
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	19,877,198.79	21,295,758.81	21,234,632.47
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.9%	14.2%	14.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.6%	4.7%	5.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(526,735.54)	14,268,232.68	3.7%	Met
Second Prior Year (2018-19)	(339,793.35)	14,718,012.97	2.3%	Met
First Prior Year (2019-20)	98,519.35	15,115,554.68	N/A	Met
Budget Year (2020-21) (Information only)	(841,051.01)	13,804,176.34		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	3,829,106.18	4,502,110.66	N/A	Met
Second Prior Year (2018-19)	3,853,192.73	3,975,375.12	N/A	Met
First Prior Year (2019-20)	3,799,082.90	3,635,581.77	4.3%	Not Met
Budget Year (2020-21) (Information only)	3,734,101.12			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Unexpected loss of revenue in food service program to program compliance issues during CDE Administrative Review.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,433	1,423	1,423
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

No

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	19,648,807.07	19,877,289.95	20,288,337.95
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,648,807.07	19,877,289.95	20,288,337.95
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	589,464.21	596,318.70	608,650.14
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	589,464.21	596,318.70	608,650.14

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount (Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0.00	0.00	0.00
	1,179,778.00	966,449.04	0.00
	1,181,707.30	0.00	(1,474,040.22)
	0.00	0.00	0.00
	0.00		
	0.00		
	0.00		
	2,361,485.30	966,449.04	(1,474,040.22)
	12.02%	4.86%	-7.27%
District's Reserve Standard (Section 10B, Line 7):	589,484.21	596,318.70	608,650.14
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Dramatic cuts to LCFF funding will deplete fund balance. If funded as propped in May Revise, the District would need to identify additional reductions in order to meet obligations in 22/23.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

The District has been notified that they will be under Administrative Review again in 20/21. If there are any additional areas of non-compliance this may result in loss of revenue. There is no way to estimate a potential liability amount.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Federal CARES Act funds in 20/21 represent 1.65% of total expenditures. These are one time funds.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(2,003,751.06)			
Budget Year (2020-21)	(2,162,985.67)	159,234.61	7.9%	Met
1st Subsequent Year (2021-22)	(2,307,840.00)	144,854.33	6.7%	Met
2nd Subsequent Year (2022-23)	(2,426,086.19)	118,246.19	5.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	466,798.28			
Budget Year (2020-21)	184,381.08	(282,417.20)	-60.5%	Not Met
1st Subsequent Year (2021-22)	190,000.00	5,618.92	3.0%	Met
2nd Subsequent Year (2022-23)	195,000.00	5,000.00	2.6%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out in 19/20 are artificially high due to operating loss in food service as a result of COVID 19 campus closures.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Ongoing			75,000
Other Long-term Commitments (do not include OPEB):				
Prior Bonds General Obligation Bond				
Series 2007 General Obligation Bond				
Series A Capital Appreciation Bond				
Series B Capital Appreciation Bond				
TOTAL:				
				75,000

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Prior Bonds General Obligation Bond	200,000	0	0	
Series 2007 General Obligation Bond	191,800	202,800	0	
Series A Capital Appreciation Bond		0	0	
Series B Capital Appreciation Bond	441,235	709,518	940,836	
Total Annual Payments:	833,035	912,318	940,836	0
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Payments are made from the County Treasury and do not impact District's operational budget.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Per the certificated bargaining agreement, number of years of benefits is determined by the number of years of service and district date of hire.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability 1,815,972.00

b. OPEB plan(s) fiduciary net position (if applicable) 0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b) 1,815,972.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Actuarial
Jun 30, 2018

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	157,537.00	127,397.00	116,315.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	191,521.58	191,521.58	191,521.58
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	191,521.58	191,521.58	191,521.58
d. Number of retirees receiving OPEB benefits	32	30	29

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District is self funded for vision and dental insurance. Both plans are managed by TPA's. For dental, the basis for valuation is the estimate provided by the TPA. For vision, the basis for valuation is the District's estimate.

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

0.00
0.00

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
203,000.00	203,000.00	203,000.00
203,000.00	203,000.00	203,000.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	104.0	97.2	98.2	98.2

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

73,081

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
16,767	16,767	16,767
81.5%	81.5%	81.5%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	91.6	87.1	87.1	87.1

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jun 27, 2019

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

Yes
Jun 27, 2019

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

Yes

4. Period covered by the agreement: Begin Date: _____ End Date: _____

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Classified (Non-management) Health and Welfare (H&W) Benefits

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Classified (Non-management) Attrition (layoffs and retirements)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	16.0	16.0	16.0	16.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, complete question 2.

No

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

19,437

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	16,767	16,767	16,767
Percent of H&W cost paid by employer	81.5%	81.5%	81.5%

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

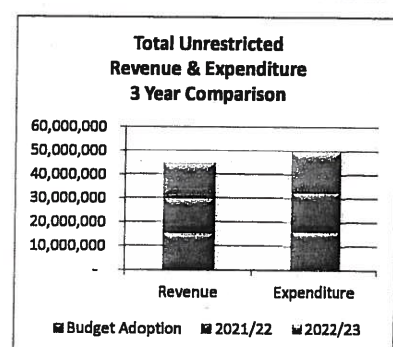
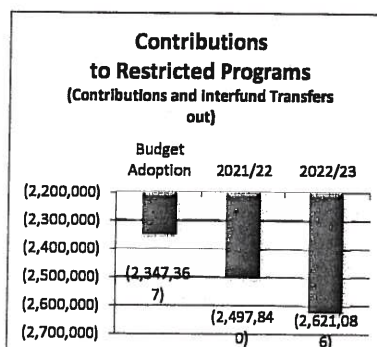
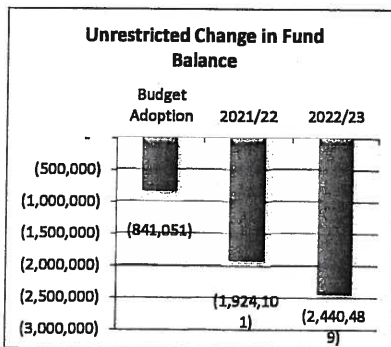
End of School District Budget Criteria and Standards Review

Willits Unified School District
2020/21 Budget Adoption

Multi Year Projection

		Budget Adoption 2020/21			2021/22 MYP			2022/23 MYP		
		Unrestricted A	Restricted B	Combined C	Unrestricted D	Restricted E	Combined F	Unrestricted G	Restricted H	Combined I
Revenues										
LCFF Funding	8010-8099	14,524,101	-	14,524,101	14,126,407	-	14,126,407	14,056,867	-	14,056,867
Federal Revenues	8100-8299	40,000	1,360,716	1,400,716	40,000	998,940	1,038,940	40,000	1,015,940	1,055,940
State Revenues	8300-8599	278,249	1,173,893	1,452,142	275,731	1,118,958	1,394,689	275,731	1,118,858	1,394,589
Local Revenues	8600-8799	283,761	1,131,895	1,415,656	268,261	1,077,852	1,346,113	263,261	1,077,852	1,341,113
Total Revenues		15,126,111	3,666,504	18,792,615	14,710,399	3,195,750	17,906,149	14,635,859	3,212,650	17,848,509
Expenditures										
Certificated Salaries	1000-1999	5,875,411	1,460,370	7,335,781	6,013,542	1,482,275	7,495,817	6,093,745	1,504,509	7,598,254
Classified Salaries	2000-2999	2,045,519	1,054,156	3,099,675	2,116,101	1,069,978	3,186,079	2,131,672	1,078,007	3,209,679
Benefits & Taxes	3000-3999	3,877,909	1,709,812	5,587,721	3,988,389	1,752,077	5,740,466	4,199,424	1,844,762	6,044,186
Materials & Supplies	4000-4999	627,446	301,621	929,067	587,446	227,802	815,248	593,000	230,000	823,000
Operating Expenditures	5000-5999	1,518,089	1,050,522	2,568,611	1,755,761	750,349	2,506,110	1,762,000	712,649	2,474,649
Capital Outlay	6000-6599	-	2,500	2,500	-	2,500	2,500	-	2,500	2,500
Other Outgo	7xxx's	-	-	-	-	-	-	-	-	-
Other Outgo	7300-7399	(324,579)	265,649	(58,930)	(324,579)	265,649	(58,930)	(324,579)	265,649	(58,930)
Total Expenditures		13,619,795	5,844,630	19,464,425	14,136,660	5,550,630	19,687,290	14,455,262	5,638,076	20,093,338
Revenue less Expenditures		1,506,316	(2,178,126)	(671,810)	573,739	(2,354,880)	(1,781,141)	180,597	(2,425,426)	(2,244,829)
Other Sources/Uses										
Transfers In	8910-8979	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,162,986)	2,162,986	-	(2,307,840)	2,307,840	-	(2,426,086)	2,426,086	-
Transfers Out	7610-7699	(184,381)	-	(184,381)	(190,000)	-	(190,000)	(195,000)	-	(195,000)
Total Other Sources		(2,347,367)	2,162,986	(184,381)	(2,497,840)	2,307,840	(190,000)	(2,621,086)	2,426,086	(195,000)
Change in Fund Balance		(841,051)	(15,140)	(856,191)	(1,924,101)	(47,040)	(1,971,141)	(2,440,489)	660	(2,439,829)
Beginning Fund Balance		3,734,102	469,787	4,203,889	2,893,051	454,647	3,347,698	968,950	407,607	1,376,557
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,734,102	469,787	4,203,889	2,893,051	454,647	3,347,698	968,950	407,607	1,376,557
Ending Fund Balance		2,893,051	454,647	3,347,698	968,950	407,607	1,376,557	(1,471,539)	408,267	(1,063,272)
Non Spendable		2,500	-	2,500	2,500	-	2,500	2,500	-	2,500
Restricted		-	454,647	454,647	-	407,607	407,607	-	408,267	408,267
Committed		-	-	-	-	-	-	-	-	-
Assigned		529,065	-	529,065	-	-	-	-	-	-
REU		1,179,778	-	1,179,778	966,450	-	966,450	-	-	-
Unassigned		1,181,708	-	1,181,708	-	-	-	(1,474,039)	-	(1,474,039)

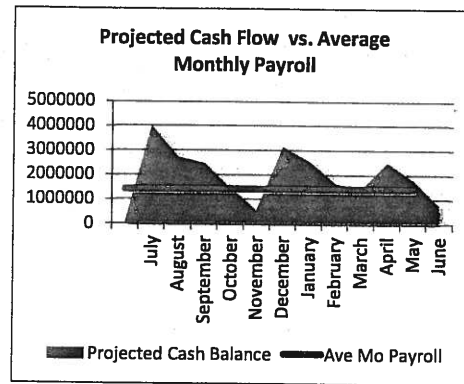
REU is: 6.00% 4.86% 0.00%



Cash Flow

Cash Flow projection calculated based on known or anticipated cash in-flows, historical out-flows and current budget information and encompasses the General Fund only.

	Projected Cash Balance
July	4,002,796
August	2,718,458
September	2,464,534
October	1,429,321
November	549,827
December	3,148,194
January	2,553,637
February	1,664,974
March	1,408,613
April	2,518,116
May	1,766,417
June	756,054



Average Monthly Payroll: 1,397,852

**WILLITS UNIFIED SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND
2020-2021**

Actuals through the month of:	0	1	2	3	4	5	6	7	8	9	10	11	12	Accruals
Before FY start	July	August	September	October	November	December	January	February	March	April	May	June	June	
Beginning Cash	4,736,401	4,002,796	2,718,458	2,464,534	1,429,321	549,827	3,148,194	2,553,637	1,664,974	1,408,613	2,518,116	1,766,417	1,766,417	
Revenue Limit	400,706	282,003	1,146,764	645,865	640,167	4,027,131	666,559	576,181	1,109,603	2,453,883	676,264	(264,839)	2,163,814	
Federal Revenues	0	4,000	12,127	3,600	7,839	202,728	176,773	3,600	31,517	97,282	179,050	482,983	199,216	
State Revenues	0	0	0	73,360	150,747	0	0	43,805	106,951	75,674	0	764,180	237,426	
Local Revenues	82,966	48,107	80,835	120,713	79,639	85,571	77,446	67,452	109,545	68,899	73,912	514,319	6,250	
Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	
Receivables	78,227	30,213	212,161	0	16,716	0	68,720	0	0	0	0	0	0	
1000	106,004	642,578	664,513	638,331	655,693	670,318	643,010	644,359	642,238	648,864	673,401	706,474	0	
2000	125,318	207,613	282,670	275,043	297,301	287,888	272,635	278,800	267,031	269,416	265,354	270,606	0	
3000	265,740	414,008	446,909	452,878	460,442	464,152	457,977	437,414	450,029	449,656	415,341	873,268	0	
4000	1,670	39,196	87,738	281,091	114,460	54,922	49,281	27,900	48,828	32,905	91,945	99,132	0	
5000	215,329	143,775	168,992	198,029	240,941	239,538	113,571	191,228	205,565	185,279	234,883	431,480	0	
6000	13	64	0	0	0	0	1,426	0	286	115	0	596	0	
7000	0	0	0	0	0	0	0	0	0	0	0	(58,930)	0	
TF in	0	0	0	0	0	0	0	0	0	0	0	0	0	
TF out	0	0	0	0	0	0	0	0	0	0	0	0	0	
Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	
Payables	581,432	201,427	54,990	33,379	5,765	246	46,156	0	0	0	0	0	0	
Deferred Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash Balance	4,002,796	2,718,458	2,464,534	1,429,321	549,827	3,148,194	2,553,637	1,664,974	1,408,613	2,518,116	1,766,417	756,054	756,054	

Total Projected Receivables (including deferred appropriations if any): 2,606,706
 Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: **\$756,054**