

RIM OF THE WORLD UNIFIED SCHOOL DISTRICT

REPORT OF ENROLLMENT AND
UNAUDITED ACTUALS

Fiscal Year 2019-20

Purpose of
Report -
Review data
related to:

- Enrollment
- Unaudited Actuals
 - July 1, 2019 – June 30, 2020
- Multi-Year Projections

- September 15 Unaudited Actual Data, including Gann is due to the County Office of Education per Education Code: 42100(a), GC 7906(f)

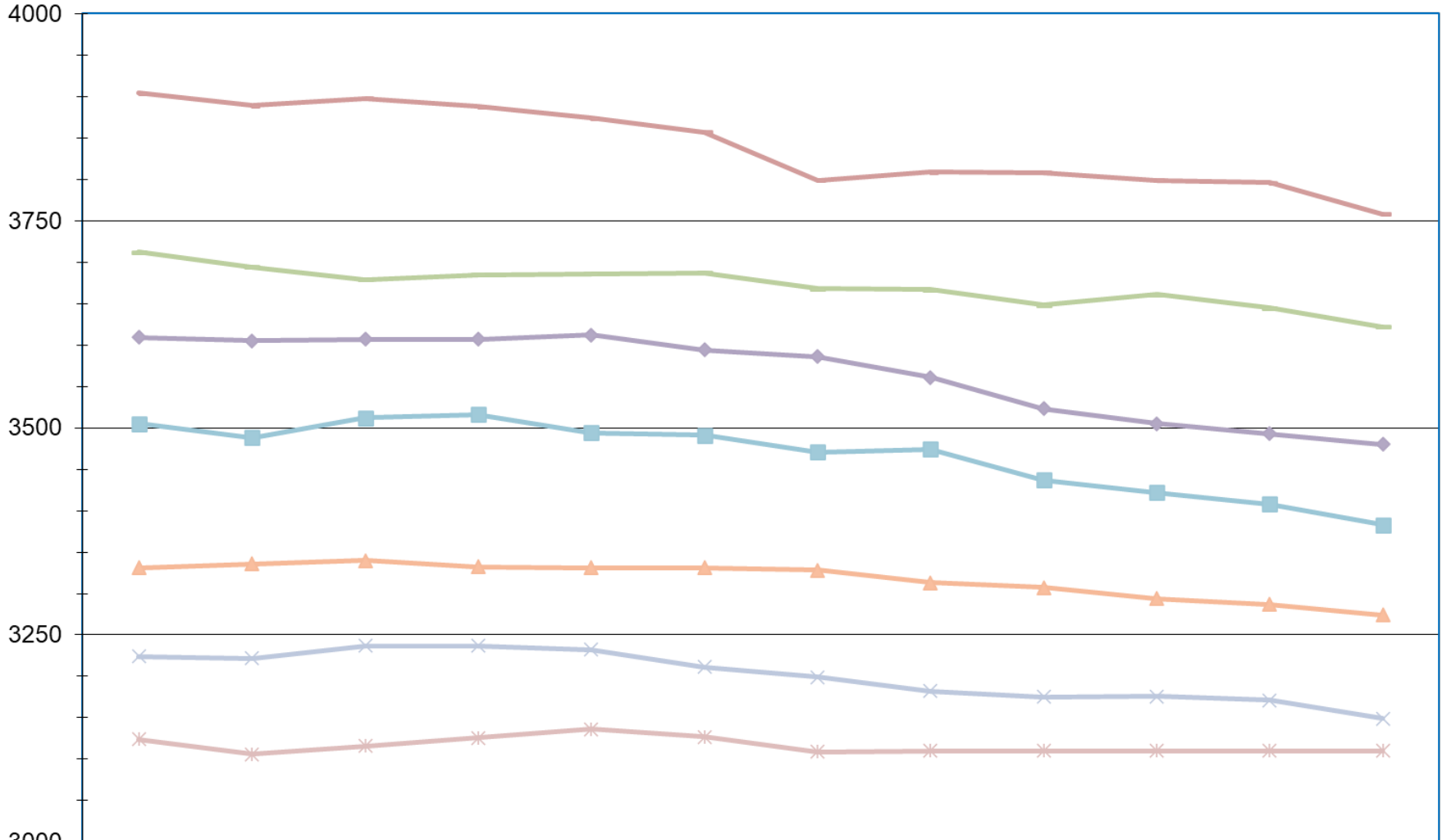
DISTRICT Goal VI: Budget, Infrastructure, and Resources:

The District prioritizes and allocates resources effectively to support all goals while maintaining fiscal responsibility and building sustainability.

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

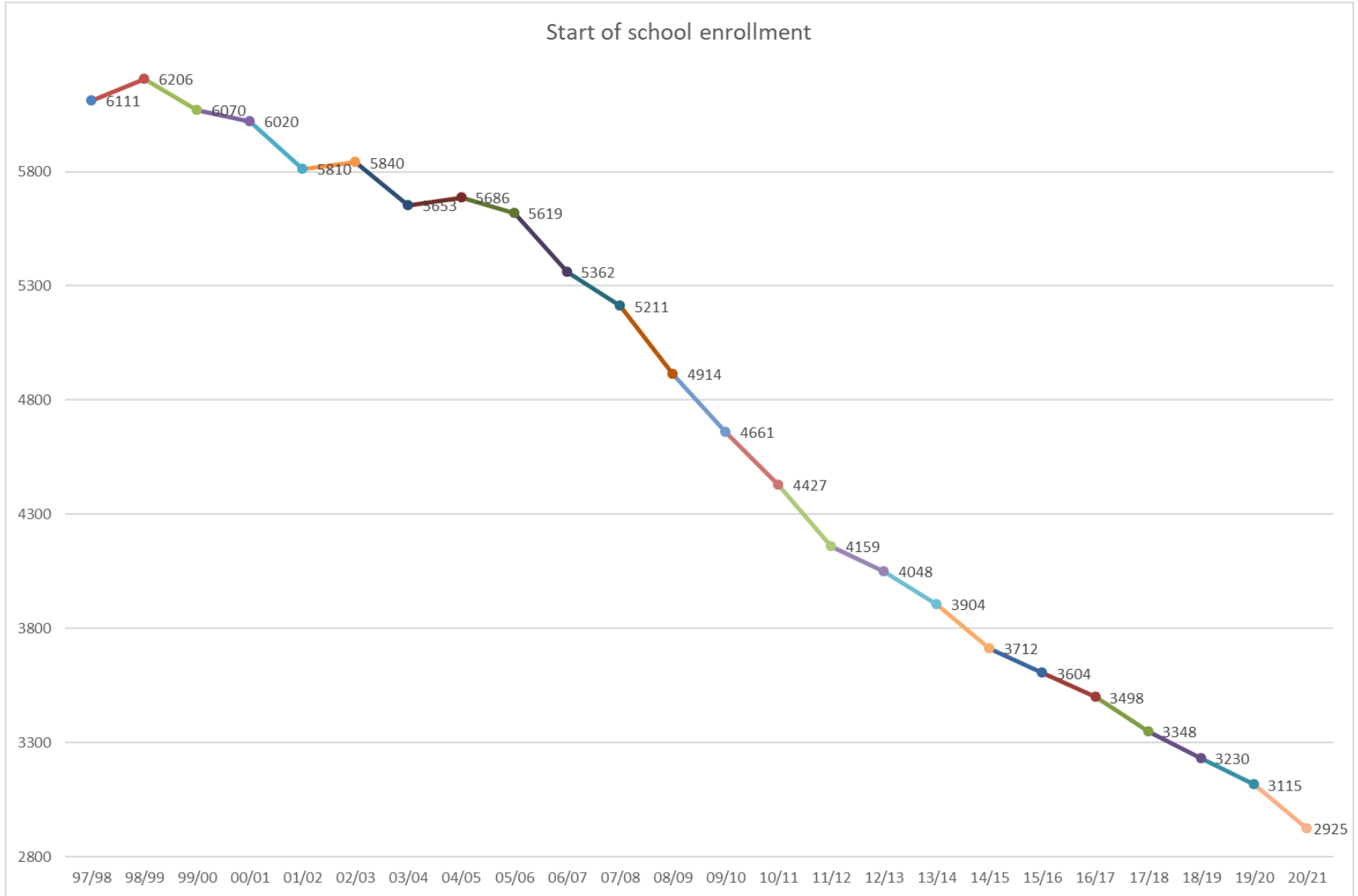
- Alignment of the Local Accountability Plan (LCAP) and Budget to the eight priority areas.
- Maintain our required 3% reserve for economic uncertainties.
- Monitor position control with Personnel services and align staffing to enrollment to schools.
- Continue monthly reporting to the Board of Trustees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

RIM OF THE WORLD UNIFIED SCHOOL DISTRICT ENROLLMENT COMPARISON BY MONTH



	Validation 3rd week of sch	Mo 1	Mo 2	Mo 3	Mo 4	Mo 5	Mo 6	Mo 7	Mo 8	Mo 9	Mo 10	Mo 11
13/14	3904	3889	3898	3888	3874	3857	3799	3809	3808	3799	3796	3758
14/15	3712	3694	3679	3685	3686	3687	3668	3667	3648	3661	3645	3622
15/16	3609	3605	3607	3607	3612	3594	3586	3561	3523	3505	3493	3480
16/17	3505	3488	3512	3516	3494	3491	3471	3474	3437	3422	3408	3383
17/18	3331	3336	3340	3332	3331	3331	3328	3313	3307	3294	3287	3274
18/19	3224	3222	3237	3237	3232	3211	3199	3182	3175	3176	3171	3149
19/20	3124	3106	3116	3126	3136	3127	3109	3110	3110	3110	3110	3110

Budgeted start of school enrollment = 3,073; 19/20 ending enrollment = 3,110



RIM OF THE WORLD UNIFIED SCHOOL DISTRICT

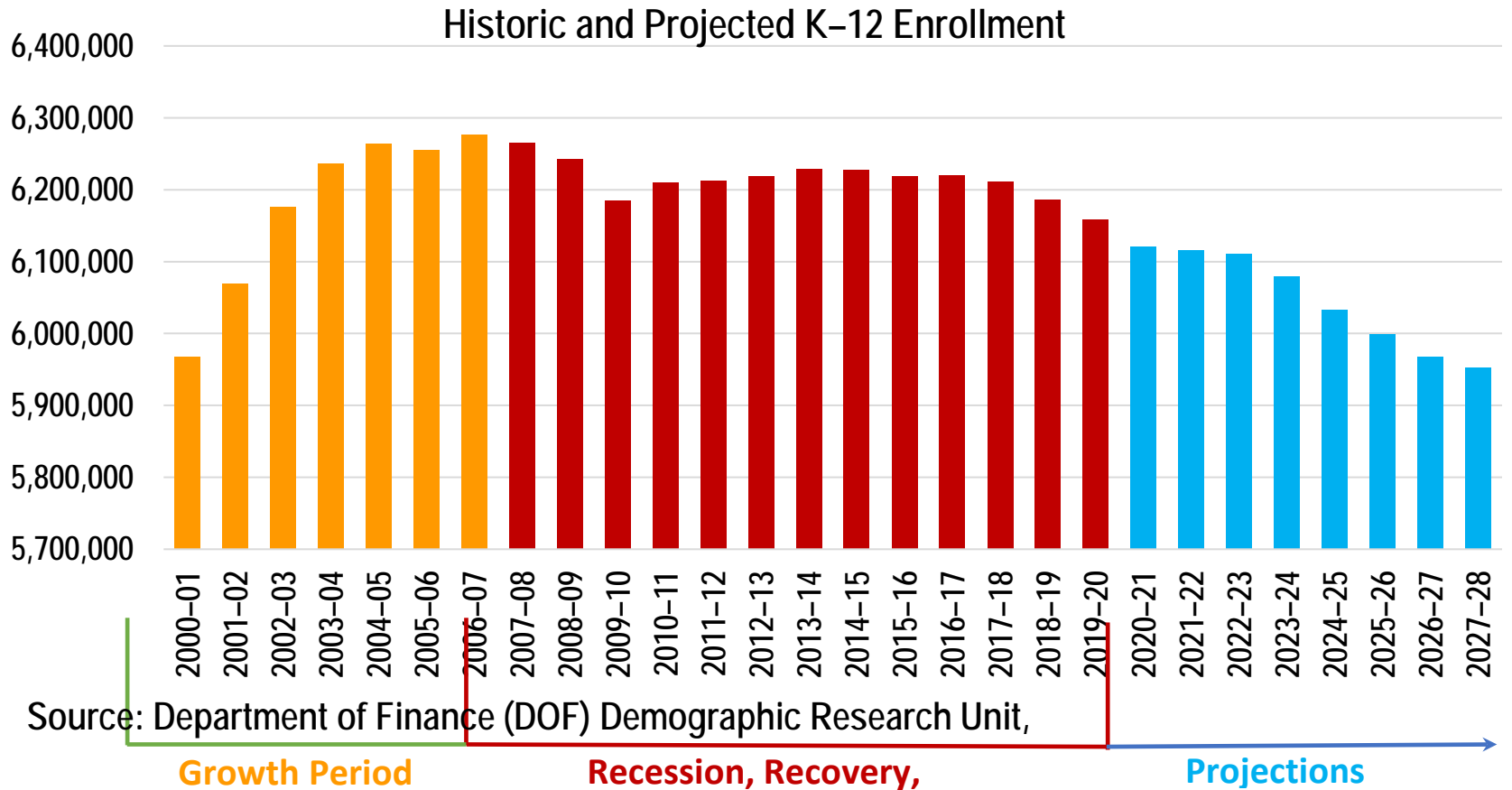
ENROLLMENT AS OF Beg of week 4 - Comparison

School	Grade	19-20 Month 7	20-21 Projection	20-21 Enrollment 9/2	Difference from projection	School	Grade	19-20 Month 7	20-21 Projection	20-21 Enrollment 9/2	Difference from projection	
CHE	TK	16	15	13	-2	MHS	9	0	0	0	0	
CHE	K	50	49	39	-10	MHS	10	0	0	0	0	
CHE	1	47	49	42	-7	MHS	11	14	13	1	-12	
CHE	2	53	46	41	-5	MHS	12	38	37	35	-2	includes IS
CHE	3	55	51	45	-6			52	50	36	-14	
CHE	4	45	53	54	1							
CHE	5	43	44	40	-4	MPH	6	220	225	207	-18	
		309	307	274	-33	MPH	7	236	213	184	-29	
	SDC	7	7	9	2	MPH	8	211	229	229	0	
	IS/OTHER	5	5	11	6			667	667	620	-47	
	TOTAL	321	319	294	-25		SDC	37	37	35	-2	
							IS/OTHER	4	4	33	29	
							TOTAL	708	708	688	-20	
LAE	TK	19	17	16	-1							
LAE	K	83	81	59	-22	RHS	9	249	204	215	11	
LAE	1	71	81	73	-8	RHS	10	225	242	231	-11	
LAE	2	96	69	54	-15	RHS	11	200	218	206	-12	
LAE	3	82	93	85	-8	RHS	12	177	194	170	-24	
LAE	4	76	80	75	-5			851	858	822	-36	
LAE	5	97	74	60	-14		SDC	63	63	63	0	
		524	495	422	-73		IS/OTHER	4	4	43	39	
	SDC	17	17	19	2		TOTAL	918	925	928	3	
	IS/OTHER	1	1	29	28							
	TOTAL	542	513	470	-43		TOTAL	3110	3073	2925	-148	
VOE	TK	15	15	11	-4							
VOE	K	98	95	65	-30							
VOE	1	90	95	78	-17							
VOE	2	86	87	83	-4							
VOE	3	74	83	80	-3							
VOE	4	95	72	60	-12							
VOE	5	92	92	80	-12							
		550	539	457	-82							
	SDC	13	13	8	-5							
	IS/OTHER	6	6	44	38							
	TOTAL	569	558	509	-49							

REVIEW: 2019-20 ADA – Due to Executive order 19/20 ADA becomes our 20/21 ADA for funding purposes

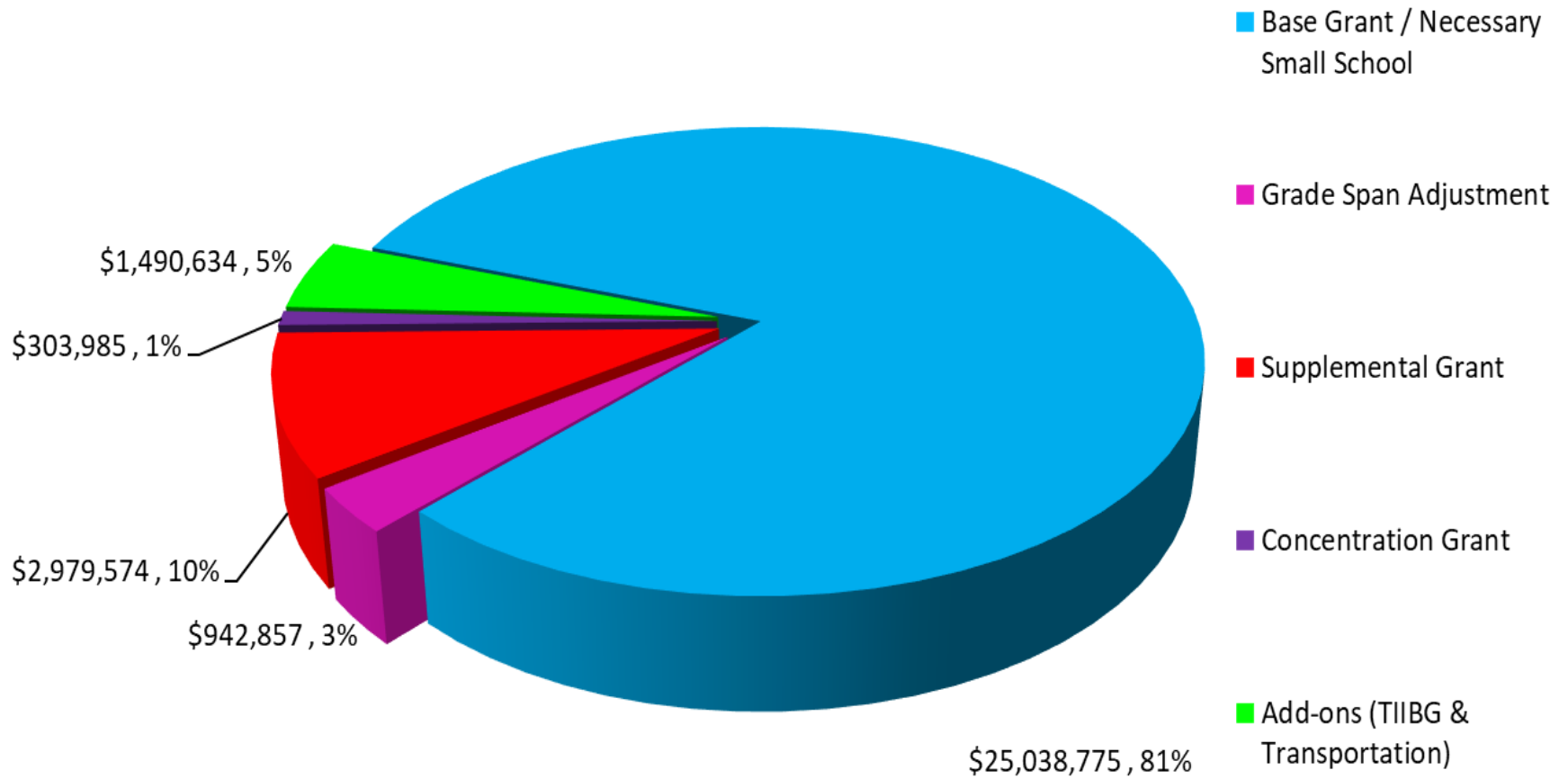
	2019-20	2020-21
ACTUAL ADA:		
Grades TK-3	884.16	884.16
Grades 4-6	665.48	665.48
Grades 7-8	442.83	442.83
Grades 9-12	920.38	920.38
Non Public School		
Grades TK-3	-	-
Grades 4-6	1.75	1.75
Grades 7-8	-	-
Grades 9-12	1.96	1.96
DISTRICT TOTAL	2,916.56	2,916.56
County operated (Community School, Special Ed):		
Grades TK-3	-	-
Grades 4-6	-	-
Grades 7-8	-	-
Grades 9-12	0.87	0.87
COUNTY TOTAL	0.87	0.87

Statewide Enrollment Trends



LCFF Revenue

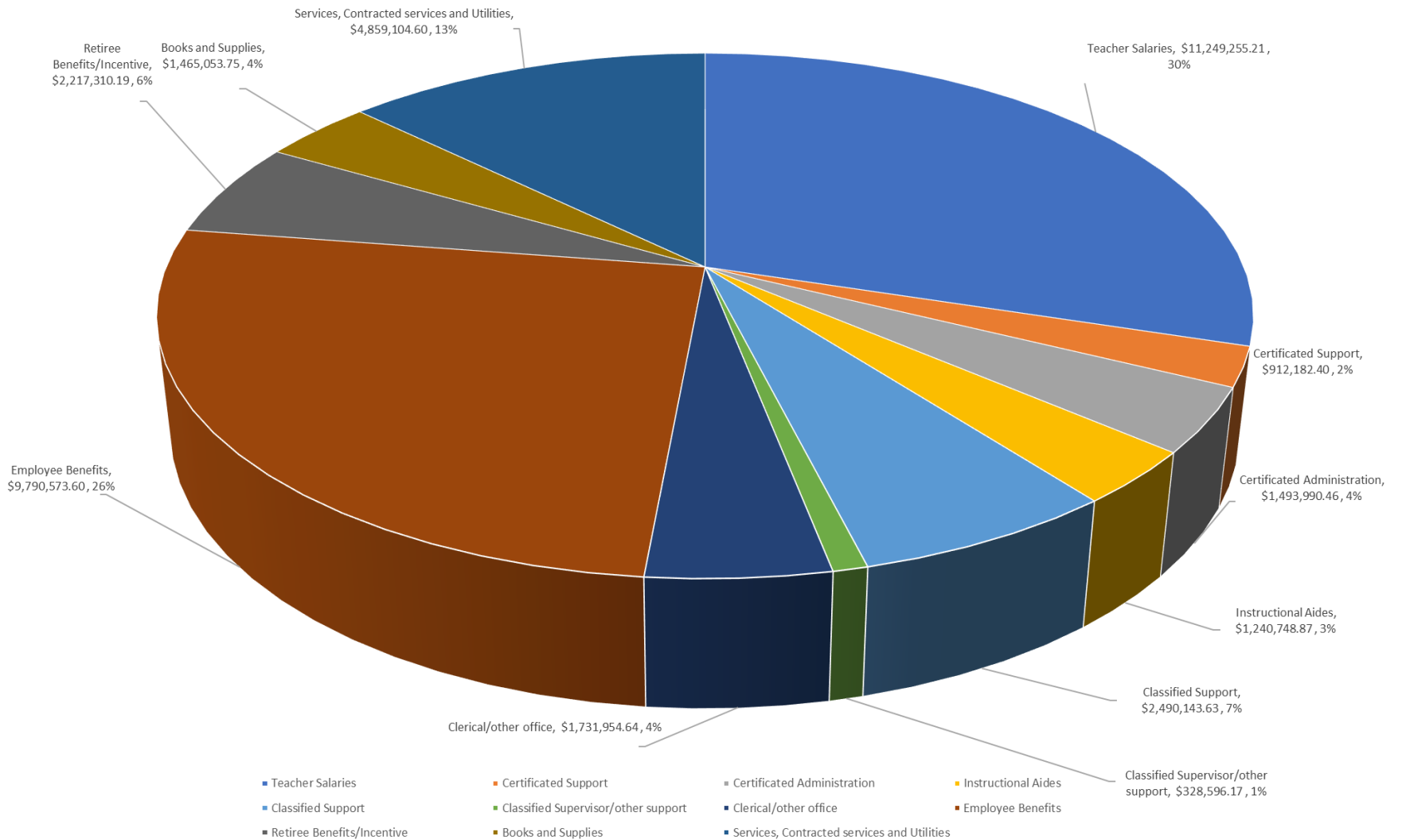
2019-20



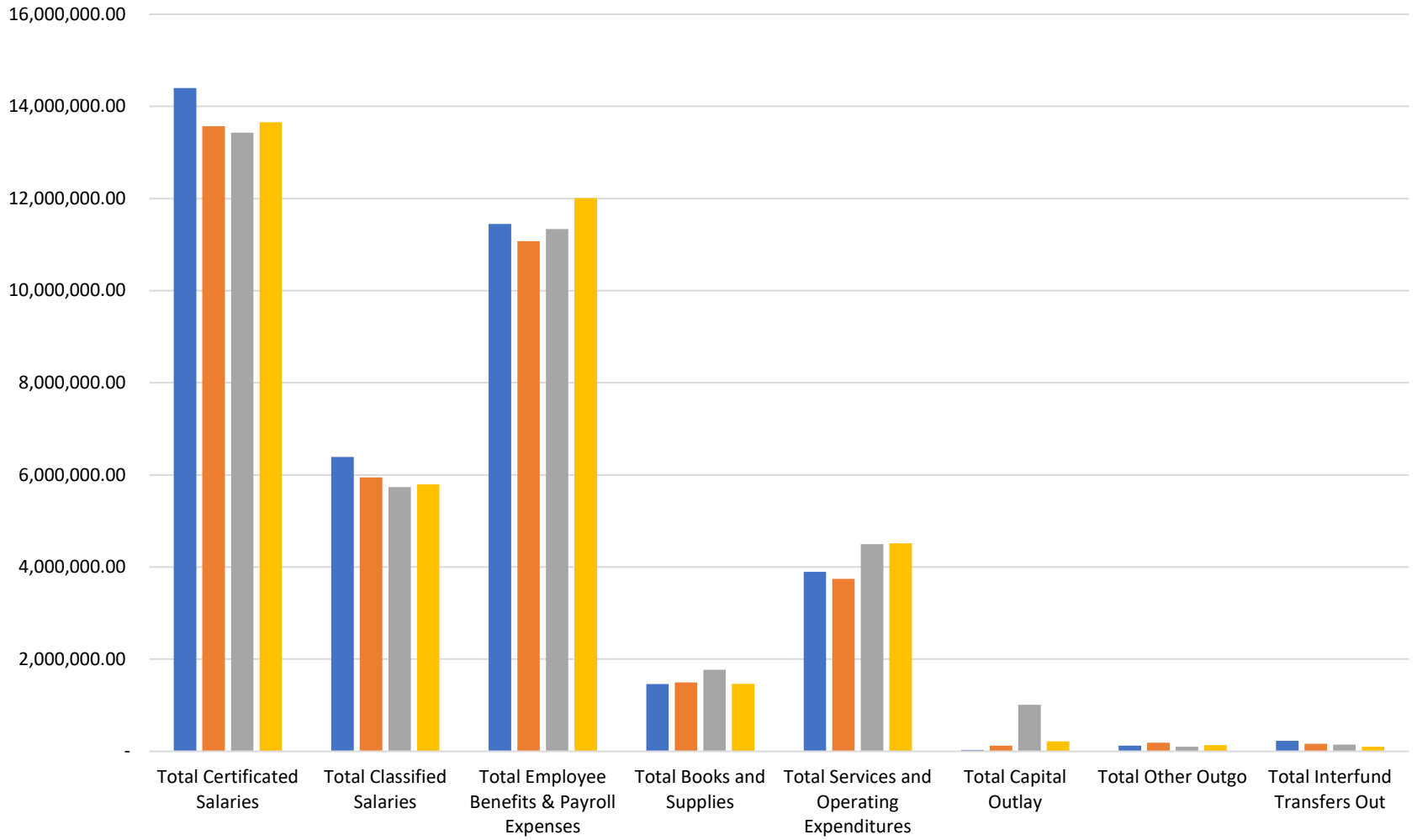
One-time funds included in 19/20
Unrestricted Revenue:

GVE Insurance claim (held in Reserves)	511,440.06
MAA funds to offset future unrestricted costs (held in reserve)	103,708.88
Special Education Funds to offset Contribution	243,282.00
Forest Reserve	40,177.69
	<hr/>
	898,608.63

RIM OF THE WORLD USD SECOND INTERIM TOTAL EXPENDITURES BY CATEGORY 2019-20



Total Expenditures - 4 year history



■ Actual Total Year to Date 6/30/2017
 ■ Actual Total Year to Date 6/30/2018
 ■ Actual Total Year to Date 6/30/2019
 ■ Actual Total Year to Date 6/30/2020

Improvements to 2019-20 Budget:

Improvements to 2019-20 Revenues (unbudgeted or an increase to projections):

- Increase to LCFF - \$61,122
- Interest income - \$30,982
- Forest Reserve (held in Reserve in past years) - \$40,178
- Unrestricted lottery - \$21,130
- STRS refund - \$39,450

Reductions to 2019-20 Expenditures (projected vs actual):

- Maintenance repairs - \$51,195
- Unrestricted Technology - \$44,901
- Transportation supplies, services, repairs, fuel and upkeep - \$115,656
- 2 Certificated FTE - Elementary and RSP - \$78,000
- Xerox and copy charges - \$47,000
- Saturday School planned expenses - \$18,000
- Nursing contractor and extra duty - \$28,000
- Attendance vacancy - \$45,000
- Vacation payout for CSEA - \$59,000
- Repairs, services and other district level supplies - \$91,000

Improvements to 2019-20 Budget (cont.):

Reductions to 2019-20 Expenditures (projected vs actual):

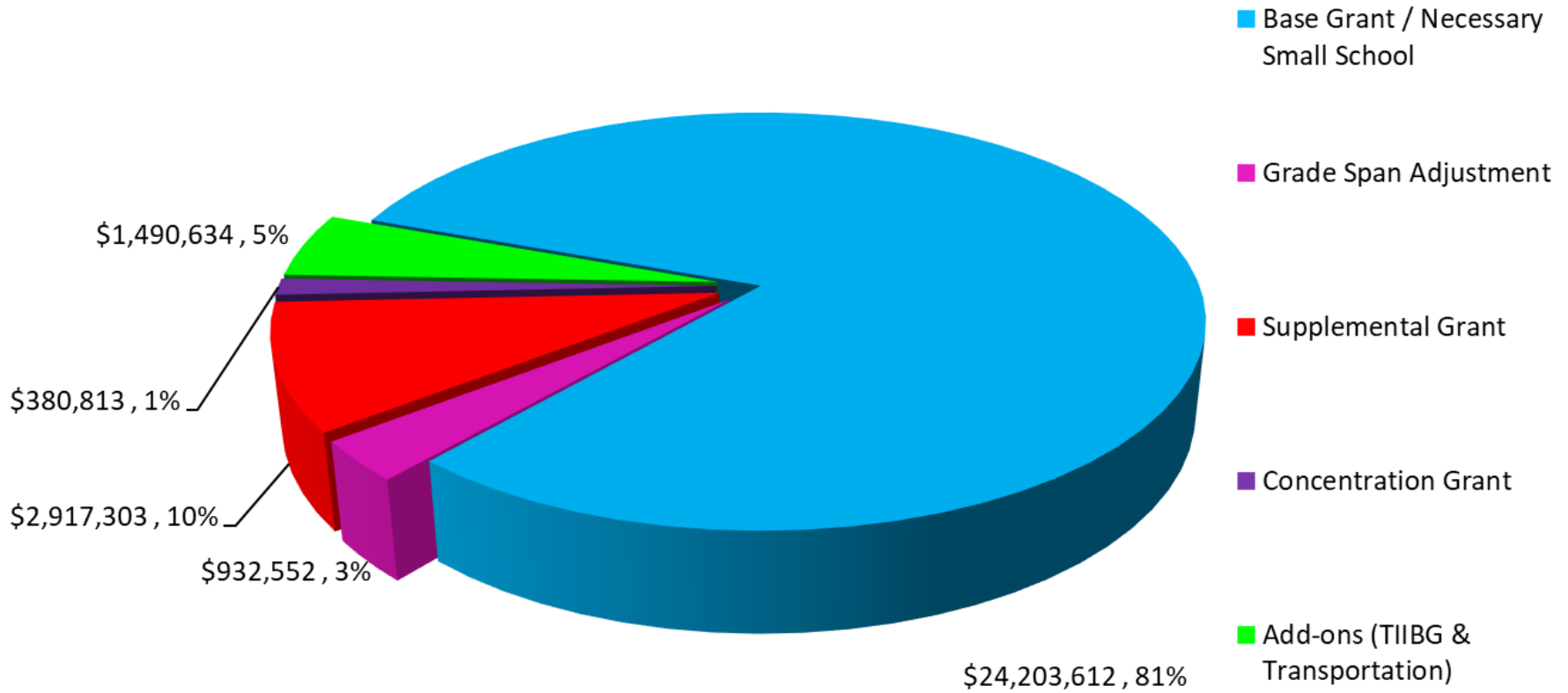
- District legal expenses - \$24,000
- Contracted services – unrestricted - \$45,000
- Custodial supplies and equipment - all sites - \$26,000
- Utilities and alarm fees/repairs - \$91,000
- District office building repairs - \$25,000
- Snow removal costs/overtime and extra duty - \$27,000
- Health and Welfare - \$217,000
- Teacher subs - \$72,000
- Clerical support - \$65,000
- Aide subs - \$55,000
- Offset CSEA PD with State grant - \$25,000
- Offset General Fund with Covid response funds - \$78,000

Special Education and SELPA charges

- Special Education changes:
- Reduction to SELPA charges from SELPA projection \$533,196.56
- Costs are debited to our account by the SELPA who creates the budget based on students serviced by their staff or NPS type programs.
- For 19/20 - September 2019 through July 2020 the estimated costs for Rim were consistently \$994,000. During closing the SELPA reconciled charges and Rim's charges for Mental Health Services and Non-public school fees were nearly half what SELPA projected for our district.

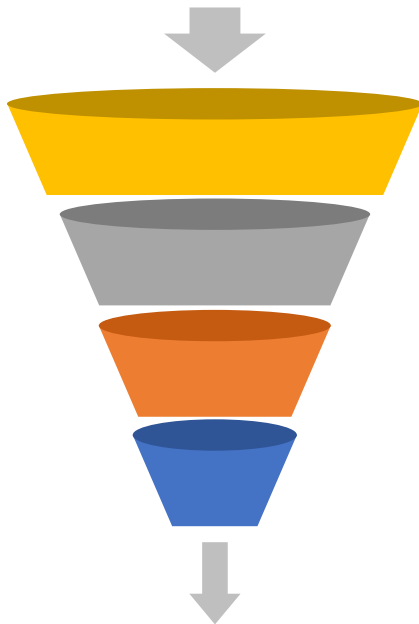
LCFF Revenue

2020-21



Statutory COLA

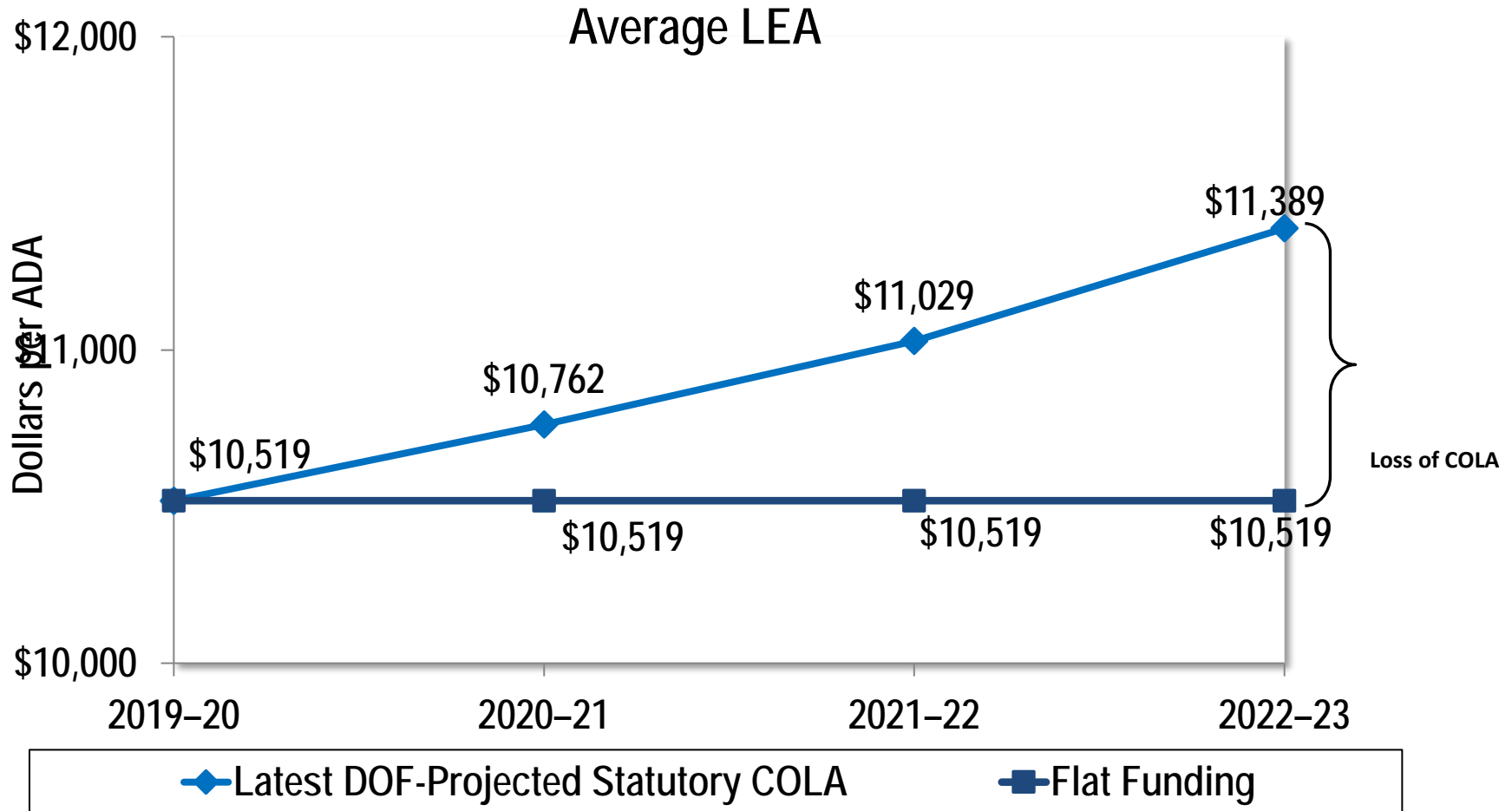
Statutory COLA: 2.31%



Funded COLA: 0%

- ✓ The statutory cost-of-living adjustment (COLA) is 2.31%; however, the adopted State Budget provides no COLA for 2020–21
 - ☐ No changes were made to the LCFF add-ons (e.g., Home-to-School Transportation, Targeted Instructional Improvement Grants, etc.)
- ✓ While the Legislature can say “no cuts were made to education,” the elimination of the statutory COLA is a cut
- ✓ The COLA has been eliminated not only for LCFF, but for all categorical programs outside of the LCFF

LCFF Deficit Factor—Here We Go Again?



Rim of the World USD Average per ADA funding amount for 19/20 was \$9,558.18; this is \$960.82 below an average school district in California. This is an example of the inequity of funding that small rural school districts face.

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Multi-year projections:

MAJOR CATEGORY OF FUNDING SOURCES AND EXPENDITURES			
Unaudited Actuals 2019-20 (includes STRS on behalf)			
	Unrestricted	Restricted	TOTALS
LCFF Sources	30,717,633	-	30,717,633
	-		
Federal Revenue	143,887	1,926,152	2,070,039
	<i>Major categories: Special Ed, Title I, II, III</i>		
Other State Revenue	847,020	2,349,838	3,196,858
	<i>Major categories: One time Mandated Cost funding, Other Special Ed revenue, Lottery, Mental Health funds</i>		
Local Revenue	1,057,125	1,569,173	2,626,298
	<i>Major categories: Donations, Special Ed funding Transportation fees from individuals</i>		
TOTAL REVENUE	32,765,665	5,845,163	38,610,828

Multi-year projections (cont.):

	Unrestricted	Restricted	TOTALS	PERCENT OF TOTAL EXPENDITURES
Certificated Salaries				
Teacher Salaries	\$ 9,011,322.98	\$ 2,237,932.23	11,249,255	0.30
Certificated Support	\$ 408,575.44	\$ 503,606.96	912,182	0.02
Certificated Administration	\$ 1,346,683.19	\$ 147,307.27	1,493,990	0.04
	10,766,582	2,888,846	13,655,428	0.36
Classified Salaries				
Instructional Aides	\$ 155,997.65	\$ 1,084,751.22	1,240,749	0.03
Classified Support	\$ 2,066,615.56	\$ 423,528.07	2,490,144	0.07
Classified Supervisor/other support	\$ 251,740.57	\$ 76,855.60	328,596	0.01
Clerical/other office	\$ 1,622,608.19	\$ 109,346.45	1,731,955	0.05
	4,096,962	1,694,481	5,791,443	0.15
Employee Benefits	\$ 6,271,350.25	3,519,223	9,790,574	0.26
Retiree Benefits/Incentive	\$ 2,217,310.19	-	2,217,310	0.06
	8,488,660	3,519,223	12,007,884	0.32
				0.83
Books and Supplies	837,983	627,071	1,465,054	
Services, Contracted services and Utilities	2,896,626	1,962,479	4,859,105	
	3,734,609	2,589,549	6,324,158	0.17
Contributions:				
Special Education	2,868,166	(2,868,166)	-	
Routine Repair and Maintenance	1,505,442	(1,505,442)	-	
Cafeteria	98,516	-	98,516	
			-	0.00
Total Expenditures	31,558,937	6,318,492	37,877,430	1.00
(Deficit)/Surplus	1,206,728	(473,329)	733,398	
Beginning Fund Balance	6,994,283	2,733,070	9,727,353	
Ending Fund Balance	8,201,011	2,259,740	10,460,751	
3% Minimum Reserve	1,136,323	-		
Other Reserves	1,450,289	-		
	2,586,612	-		
FUND BALANCE CARRYOVER TO NEXT YEAR	5,614,398	2,259,740		

Multi-year projections (cont.):

FUND BALANCE CARRYOVER FROM PRIOR YEAR BEFORE RESERVES - UNRESTRICTED ONLY			
2020-21			
Beginning Fund Balance (before reserves)	8,201,010.87		
Unrestricted Revenues	30,979,504.00		
Unrestricted Expenditures	27,605,440.00		
Contributions to Restricted Programs	4,719,954.00		
(Deficit)/Surplus	(1,345,890.00)		
3% Minimum Reserve	1,305,300.00		
Other Reserves *	1,450,290.00		
	2,755,590.00		
FUND BALANCE CARRYOVER TO NEXT YEAR	4,099,531		
2021-22			
Beginning Fund Balance (before reserves)	6,855,120.87		
Unrestricted Revenues	31,116,744.00		
Unrestricted Expenditures	27,614,891.00		
Contributions to Restricted Programs	4,719,954.00		
(Deficit)/Surplus	(1,218,101.00)		
3% Minimum Reserve	1,154,200.00		
Other Reserves *	1,450,290.00		
	2,604,490.00		
FUND BALANCE CARRYOVER TO NEXT YEAR	3,032,530	Note: 22/23 EFB	190,794.00
		Note: 23/24 EFB	(3,951,645.00)

Unrestricted Reserve balances 2019-20

Assigned		
Other Assignments	9780	1,344,010.74
MAA funds set aside to offset health services - unrestricted GF	9780	179,037.88
Reserve for RHS MOD 2 matching funds	9780	571,530.00
GVE Insurance proceeds	9780	511,440.00
Set aside for site beautification while campuses are closed	9780	24,000.00
Carry over unspent Athletic funds	9780	5,000.00
Back ordered unrest tech purchases MHS - received in 20/21	9780	1,807.86
Maintenance projects planned in 19/20 completed over summer	9780	51,195.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	1,136,323.00
Unassigned/Unappropriated	9790	5,614,397.48

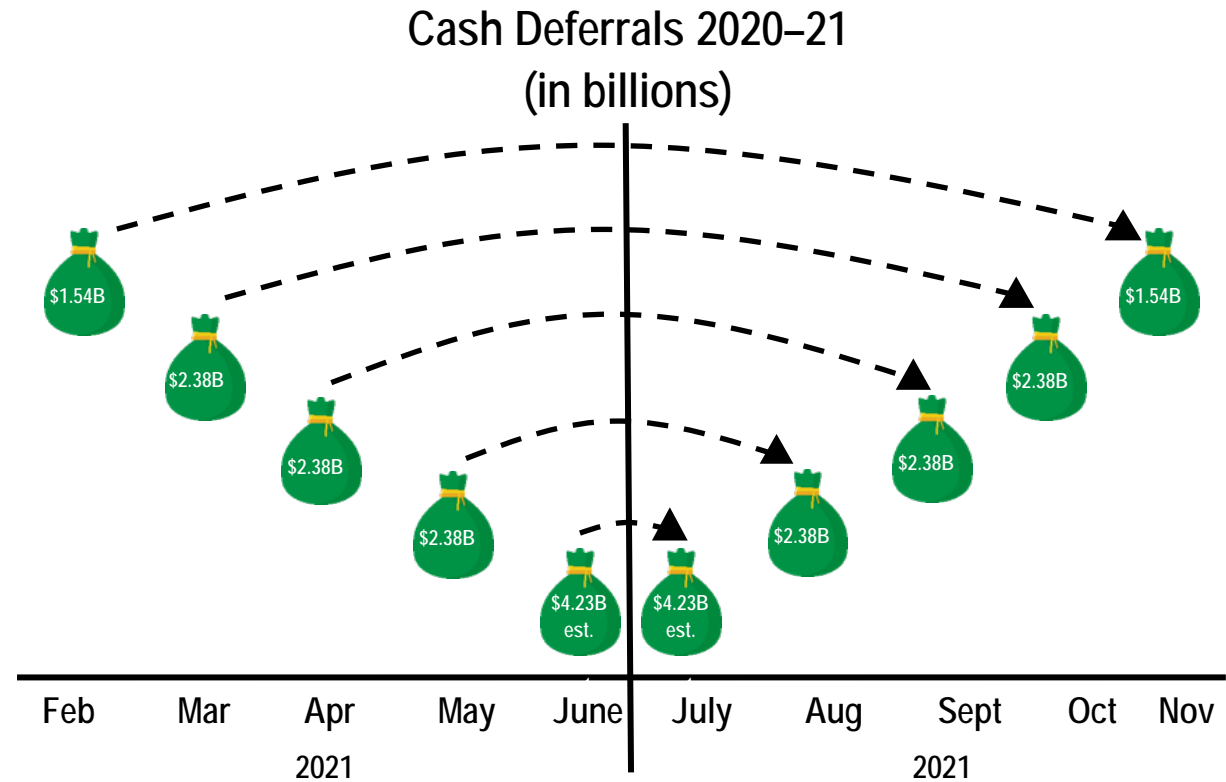
Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	248,822.30	112,082.30
6300	Lottery: Instructional Materials	482,718.19	6,484.19
6512	Special Ed: Mental Health Services	124,847.16	124,847.16
6520	Special Ed: Project Workability I LEA	0.25	0.00
7388	SB 117 COVID-19 LEA Response Funds	3,592.61	3,592.61
7510	Low-Performing Students Block Grant	203,042.93	0.00
9010	Other Restricted Local	1,271,093.37	146,643.37
Total, Restricted Balance		2,334,116.81	393,649.63

Other Restricted Carryover Not included in reserves (Most Federal Programs)

- Title I (3010) - \$514,250.30
- ESSA (3182) - \$394,373.22
- Title IV – (4127) - \$45,711.08
- Title III – (4203) - \$26,094.21

Deferrals and Cash Flow

- The P-2 deferral is ongoing
 - Plus, additional ongoing deferrals are implemented starting in February 2021:



2020-21 School Year—Penalties



- **2020–21 Audit Guide will include instructions to enforce requirements for distance learning and in-person instruction**
- **School districts that offer fewer than 180 instructional days, and charter schools that offer fewer than 175 instructional days, will see a reduction in their LCFF grant apportionment**
- **LEAs that do not properly document attendance will have their LCFF grant apportionment reduced**

Next steps:

- Continue to monitor enrollment; Adjust projection for staffing and LCFF calculation
- Revise 2020/21 Budget as staffing is completed and post carryover of restricted funds
- Set up budget monitoring sessions with district leaders
- Review current budget and work with stakeholders and budget committee on future reductions
- 2019/20 Year end audit is scheduled this month
- Work with stakeholders to address declining enrollment
- First Interim will be presented December 15th
- Multi-year assumptions will be revised
- The District will continue to collaborate with employees regarding funding scenarios for the current and future years