

**WILLOWS UNIFIED SCHOOL DISTRICT  
Office of the Superintendent**

**Date: June 25, 2015**

**Request For Placement on Board Agenda:**

**AGENDA TOPIC: Public Hearing for the Disclosure of the Components  
of Ending Fund Balance/District Reserves**

**PRESENTER: Debby Beymer, Director of Business Services**

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**BACKGROUND:**

Commencing with budgets adopted for the 2015-16 fiscal year, and in accordance with Education Code Section 42127, subparagraphs (B) and (C) of paragraph (2) of subdivision (a), the governing board of a school district that proposes to adopt a budget, or revise a budget pursuant to subdivision (e), that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board, shall disclose during a public hearing a report of district reserves.

**INFORMATION:**

Willows Unified School District's State Required Reserve Level = 3%.

**ESTIMATED DISTRICT RESERVES AT 2015-16 BUDGET ADOPTION:**

Object 9760 "Assigned": \$276,546.66 for Instructional Materials

Object 9780 "Committed": \$500,000.00 for Facility Repairs  
\$ 90,000.00 for Classified Vacation Accrual  
\$ 12,200.00 WUTA PAR Carryover  
\$ 12,300.00 WUTA MAA Carryover  
\$ 50,415.35 Lottery Carryover  
\$150,000.00 for Federal Program Encroachment in 16/17  
\$150,000.00 for Federal Program Encroachment in 17/18  
\$125,067.00 increase in Selpa (13%) in 16/17  
\$141,326.00 increase in Selpa (13%) in 17/18

Object 9789 DEU: \$859,173.00 For Economic Uncertainties (7.85%)

Object 9790 "Unassigned": \$222,287.01 Undesignated