

Williams Unified School District
2020-21 45 Day Revise
As of August 4, 2020
Presented August 11, 2020

On June 29, 2020 the Governor signed several bills to enact the education budget. Revenue reductions proposed at May Revision were shifted to cash deferrals across fiscal years. In his signing message, the Governor stated, “this bill protects school funding from uncertainties caused by COVID-19, including for schools that offer distance learning to accommodate public health and safety conditions.”

The budget and trailer bills include several programs that will protect education, including legislation discouraging classified layoffs and prohibiting the layoffs of certain certificated and classified employees for one year. Additional provisions create an ADA (average daily attendance) hold harmless and new requirements for distance learning. Learning loss mitigation grants and federal funds continue to be a major support as schools look to return to in-person instruction. Employer pension rates are reduced for two years by redirecting the long-term unfunded pension liability buy-down.

The State Budget was signed on time, but bills such as AB 1384, which addresses the liability concerns related to COVID-19, bear watching. The liability protections afforded under the proposed law would apply to any claims for injury or damages alleged to have been sustained throughout the COVID-19 pandemic or within 12 months following the end of the declaration of a state of emergency, whichever is later.

Significant Changes Since May Revision

The primary change from the May Revision is the restoration of Local Control Funding Formula (LCFF) revenues and the increase in cash deferrals. Below are the major changes:

- Restores 7.92% reduction to LCFF base grant amount (sets COLA at 0.00%, instead of using -10% proration factor after statutory COLA).
- Restores categorical program reductions.
- Adds \$1 billion to learning loss mitigation and changes formulas.
- Adjusts Special Education formula and sets the base rate at \$625/ADA.
- Expands deferrals of 2020-21 apportionments to \$11 billion.
- Eliminates triggers in revenue reductions.
- Adds triggers to reduce \$11 billion of deferrals if federal legislation to provide additional federal funds to the state is not enacted by September 1.

School Finance, Instruction & Accountability for 2020-21 School Year

The trailer bill includes new Education Code establishing school finance, instruction and accountability for the 2020-21 school year. LEAs (local educational agencies) will receive funding in 2020-21 based on 2019-20 ADA and must meet requirements for instructional minutes (revised minimum) and days, offer in-person instruction to the greatest extent possible and offer LEA wide or school wide distance learning per order or guidance from the public health officer or for students who are medically fragile or who would be at risk by in-person instruction. Regular attendance collection is still required. The statute contains language outlining distance learning criteria including daily live interaction with certificated employees

and peers for purposes of instruction, progress monitoring and maintaining school connectedness. If daily live interaction is not feasible as part of regular instruction, the LEA shall develop, with parent and stakeholder input, an alternative plan for frequent live interaction. Additional requirements include documenting daily participation and ensuring a weekly engagement record is completed for each pupil. Requirements of these provisions will be part of the 2020-21 audit guide.

Learning Loss Mitigation State and Federal Funds

Compared to the May Revision, nearly \$1 billion in additional one-time state general fund monies and federal dollars under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act will be distributed to LEAs. More LEAs will receive these monies than the governor proposed in the May Revision.

The funds will be allocated to LEAs as follows:

- \$1.5 billion for students with disabilities (SWD) to be distributed to LEAs based on their 2019-20 Fall 1 Census enrollment of SWDs ages 3 to 22. \$355 million is from the Federal Trust Fund (Governor's Emergency Education Relief [GEER] Fund) and \$1.14 billion is from the Coronavirus Relief Fund (CRF). Separate resource codes will be established based on the source of funds.
- \$2.86 billion from the CRF to be allocated to LEAs based on their proportion of supplemental and concentration grant funding using the 2019-20 P-2 principal apportionment certification.
- \$980 million to be allocated to LEAs based on the LCFF as of the 2019-20 P-2 principal apportionment certification. \$540 million is from the state general fund and \$440 million comes from the CRF. Separate resource codes will be established based on the source of funds.

The GEER and CRF funds are both provided by federal CARES Act. However, the appropriations are made from different federal agencies, which results in some differences in federal requirements. The LEA assurances will identify specific requirements for each funding source; information will also be provided to LEAs in CDE's apportionment letters.

Federal Trust Fund (GEER) resources shall be used from March 13, 2020 to September 30, 2021, and all other funds shall be used from March 1, 2020 to December 30, 2020.

Funds can be spent in four general categories: student learning supports; general measures that extend instructional time for students; providing additional core academic support for students who need it; and providing integrated services that support teaching and learning such as student and staff technology needs, mental health services, staff professional development, and student nutrition.

See SB 98 bill text Section 110, (d)(1) through(4).

(d) Funds apportioned to eligible local educational agencies from the Federal Trust Fund pursuant to subdivision (a) shall be used from March 13, 2020, to September 30, 2021, inclusive, and all other funds apportioned pursuant to this section shall be used from March 1, 2020, to December 30, 2020, inclusive, for activities that directly support

pupil academic achievement and mitigate learning loss related to COVID-19 school closures, and shall be expended for any of the following purposes:

(1) Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.

(2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or schoolday, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.

(3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.

(4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.

LEAs must certify that funding will be used in full compliance with federal law, and shall adopt, on or before September 30, 2020, at a regular board meeting, a learning continuity and attendance plan. Funds can be expended before the plan is adopted.

LEAs shall maintain a file of all receipts and records of expenditures for no less than three years, or, where an audit has been requested, until the audit is resolved, whichever is longer. LEAs shall report, on or before August 31, 2020, the balance of any unexpended funds received from the CRF to the Superintendent of Public Instruction (SPI). Funds from the CRF that are not expended by December 30, 2020, shall be reported to the SPI within 30 days and the SPI shall initiate collection proceedings.

Elementary and Secondary School Emergency Relief (ESSER)

California received \$1.6 billion in CARES Act Elementary and Secondary School Emergency Relief (ESSER) funds. Nearly \$1.5 billion of these monies will be distributed during the 2020-21 fiscal year based on the LEA's share of fiscal year 2019-20 Title I, Part A funds, after they complete a simple application process.

LEAs can use ESSER funds for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), IDEA (Individuals with Disabilities Act), the Adult Education and Family Literacy Act, the Perkins CTE (career technical education) Act, or the McKinney-Vento Homeless Assistance Act.

In addition to these, eligible uses of ESSER funds are:

- Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies

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

The remaining ESSER monies not allocated directly to LEAs, including private schools (approximately \$163 million), will be used in the following ways:

- \$45 million to the SPI to establish and administer the California Community Schools Partnership Program to award grants on a competitive basis to selected school districts, county offices of education, and charter schools, excluding nonclassroom-based charter schools, to support and expand existing community schools.
- \$112.2 million to CDE to reimburse LEAs up to \$0.75 per meal for school meals served during school closures for the period March 2020 to August 2020.
- \$6 million for professional development via the UC Subject Matter Projects.

Local Control Funding Formula (LCFF)

The final budget suspends the statutory COLA of 2.31% on the LCFF and removes the 10% proration factor proposed in the Governor's May Revision to hold all LEAs harmless at 2019-20 funding levels. This change is made possible in part by increasing deferrals of the principal apportionment to \$11 billion to be paid in the 2021-22 fiscal year. Up to \$5.7 billion of the deferral will be eliminated if federal legislation to provide an additional \$14 billion in federal relief to the state is enacted by September 2020. If a lesser amount is received, the deferral will be reduced in a proportional amount as determined by the Director of Finance.

While this change is extremely good news for all LEAs, the core revenue and economic outlook assumptions remain unchanged. Moreover, representatives of the Legislative Analyst's Office (LAO) generally agreed with the administration's core assumption that COVID-19 is a multiyear problem that may result in further deterioration of the state's fiscal condition in 2021-22.

The LCFF planning factors for the multiyear projection assume the application of zero COLA in 2021-22 and 2022-23. All LEAs should continue to develop multiple multiyear projection scenarios to be prepared for the considerable downside risks that exist in 2021-22 and 2022-23. Because the 2020-21 education budget includes \$11 billion in deferrals (an increase of \$9.1 billion compared to 2019-20), and because this increase in deferrals (equivalent to approximately 14% of all LCFF funding in 2020-21) represents the shortfall in state funding available in 2020-21 to fund education at current levels, districts should seriously consider the distinct possibility that increased deferrals, reduced LCFF funding or both may occur in 2021-22 and 2022-23.

Local Control and Accountability Plan (LCAP)

The budget replaces the May Revision proposal for LEAs to adopt a 2020-21 LCAP and Annual Update in December 2020 with a new one-year requirement for LEAs to adopt a Learning Continuity and Attendance Plan by September 30, 2020. The bill requires CDE, in consultation with the Executive Director of the State Board of Education, to develop a template plan on or before August 1, 2020.

Education Code Section 43509 enumerates engagement requirements for development of the new plan, as well as specific and extensive requirements for the plan's contents. LEAs will be required to address all of the following:

- How COVID-19 impacts students and staff in the areas of health and safety, measuring student participation and academic progress through synchronous instruction, measuring the time value of student work, and the metrics to be used to measure learning loss
- How LEAs will address learning loss from COVID-19 in the 2019–20 and 2020–21 school years
- How LEAs will conduct outreach to students and parents/guardians when students are not engaging or are absent
- Types of additional supports to address the learning loss of, and accelerate learning progress for, English learners, foster youth, homeless students, and low-income students
- Types of professional development support and resources for educators
- How LEAs will provide student meals for in-person instruction and distance learning for the school year
- How LEAs will align state and federal funding, including supplemental and concentration grants to align with student needs. The template will require the listing of planned actions and expenditures to carry out these plans, and a demonstration of how the LEA is meeting the requirement to provide increased or improved services under LCFF.

The plan must be presented at a public hearing of the governing board at least one day before a separate governing board meeting where the plan will be adopted.

District plans must be submitted to the county superintendent within five days of adoption. The county superintendent may submit comments and recommendations to the district, but the plan is not subject to county office approval.

LEAs will still be required to adopt a 2020-21 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The procedures necessary for adoption of the Budget Overview for Parents may require cleanup legislation, since under current law (EC 52064.1) the Budget Overview adoption is inseparable from the LCAP.

Proposition 98

The budget appropriates the Prop. 98 minimum guarantee at \$70.9 billion for the 2020-21 budget year. The budget provides for supplemental appropriations above the constitutionally required Prop. 98 funding level beginning in 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues each year, until the cumulative total of supplemental appropriations reaches \$12.37 billion. This will accelerate growth in the guarantee for the interim years and will ultimately increase the K-14 share of the general fund from approximately 38% to 40% in Test 1 years.

Special Education

For the 2020-21 fiscal year, the budget includes a new Special Education base funding formula that utilizes each individual LEA's ADA, including districts, charters and COEs; calculates allocations to SELPAs (Special Education Local Plan Area) based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an additional, ongoing \$545 million for distribution through the new formula, comprised of \$152.6 million in AB 602 funding and redirecting \$392.7 million of the \$492.7 million in Special Education early intervention grant funding, both of which were provided in 2019-20. The remaining \$100 million is allocated to increase funding for low incidence disabilities in 2020-21. This increased, ongoing allocation to the new base funding formula results in a 2020-21 base rate of \$625 per ADA.

All other existing AB 602 Special Education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year. \$500,000 in one-time IDEA funding is allocated for a study of the current SELPA governance and accountability structure and \$350,000 in IDEA funds is provided to develop a standardized IEP template and addendum for distance learning.

Categorical Programs

The budget rejects the May Revision cuts to existing Prop. 98 funded categorical programs. All the programs, including CTE Incentive Grants, Strong Workforce, ASES, and Adult Education will continue to be funded at their existing statutory levels. The one exception is that the May Revision's \$3.5 million cut to the Exploratorium was approved.

Fiscal Flexibility Provisions

LEAs will receive funding in 2020-21 based on 2019-20 ADA and must meet distance learning and instructional day requirements to avoid an audit penalty (see School, Finance, Instruction and Accountability section).

Flexibility relief proposed in the May Revision remains the same, as follows:

- Exemption if apportionment deferrals create a documented hardship (limited)
- Authority to exclude state's pension on-behalf-of payments for the Routine Restricted Maintenance Account (RRMA) calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%
- Use proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

Cash Flow / Deferrals

The budget includes a significant amount (\$11 billion) of principal apportionment cash deferrals from 2020-21 to 2021-22:

- | | |
|---------------------------------------|----------------|
| • From February 2021 to November 2021 | \$1.54 billion |
| • From March 2021 to October 2021 | \$2.38 billion |
| • From April 2021 to September 2021 | \$2.38 billion |
| • From May 2021 to August 2021 | \$2.38 billion |
| • From June 2021 to July 2021 | \$2.38 billion |

If sufficient federal funds are provided to the state for the 2020-21 fiscal year that may be used to offset the deferral amounts, the Director of Finance shall reduce the deferral amounts starting with the deferrals occurring earliest in the fiscal year. We should know the status of federal funds provided to the state by September 2021.

A fiscal hardship exemption is allowed for up to \$100 million in each deferral month (February, March, April, May, and June 2021). LEAs that meet specified fiscal hardship criteria would receive the principal apportionment in the original month scheduled to be paid.

Reserves/Reserve Cap

The health and economic crisis has necessitated a stimulus of federal funds and stabilization of state funds with ADA and hold harmless protections. Districts should focus on maximizing the use of one time federal funds due to their restrictive nature for this period of time and reserve local resources to address the potential impacts of possible deterioration of future revenue streams. The one time use of funds to provide current year protection may not be sustainable in a continued weak economy.

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%.

Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

Pension Contribution Rates

The 2020-21 budget agreement continues to include a budget allocation to buy down the LEA employer contribution rates for CalSTRS and CalPERS in 2020-21 and 2021-22. The amounts are not final as they require the Governor to sign Assembly Bill 84.

It is currently estimated that the amounts allocated will set the CalSTRS employer contribution rate at 16.15% in 2020-21 and 15.92% in 2021-22.

It is currently estimated that the amounts allocated will set the CalPERS Schools Pool employer contribution rate at 20.70% in 2020-21 and 22.84% 2021-22.

It is anticipated at this time that the rates in 2022-23 will be the rates published prior to the budget agreement: 18.40% for CalSTRS and 25.90% for CalPERS.

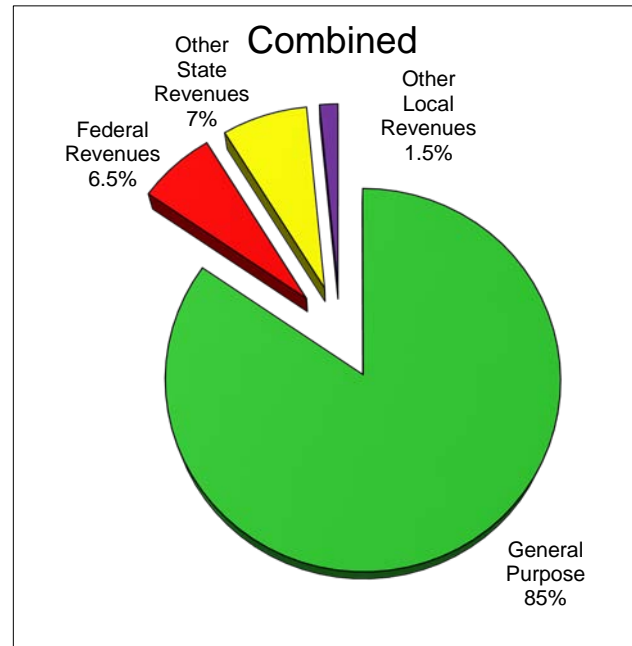
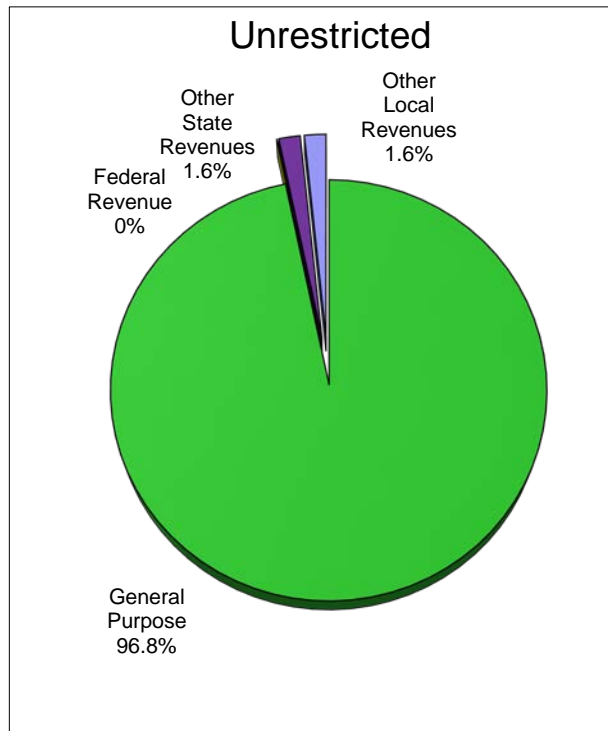
2020-21 Williams Unified School District Primary Budget Components

- ❖ Property taxes are estimated at approximately \$3.56 million.
- ❖ Funded Average Daily Attendance (ADA) is 1,258.65 (excludes COE ADA of 2.92).
- ❖ The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 93%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$150 per ADA for unrestricted purposes and \$49 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$53,017
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$14,983,558	\$14,983,558
Federal Revenues	\$0	\$1,167,529
Other State Revenues	\$252,937	\$1,283,429
Other Local Revenues	\$254,477	\$274,477
TOTAL	\$15,490,972	\$17,708,993



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

The creation of Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). For the majority of districts, EPA dollars are part of and not in addition to state aid; thus, a corresponding reduction is made to its general purpose funds.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure).
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2019-20. The amounts will be revised throughout the year based on information received from the state.

Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$1,148,819
Prior Year Adjustment	\$0
TOTAL	\$1,148,819
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$872,486
<i>Certificated Instructional Benefits</i>	\$276,333
TOTAL	\$1,148,819
ENDING BALANCE	\$0

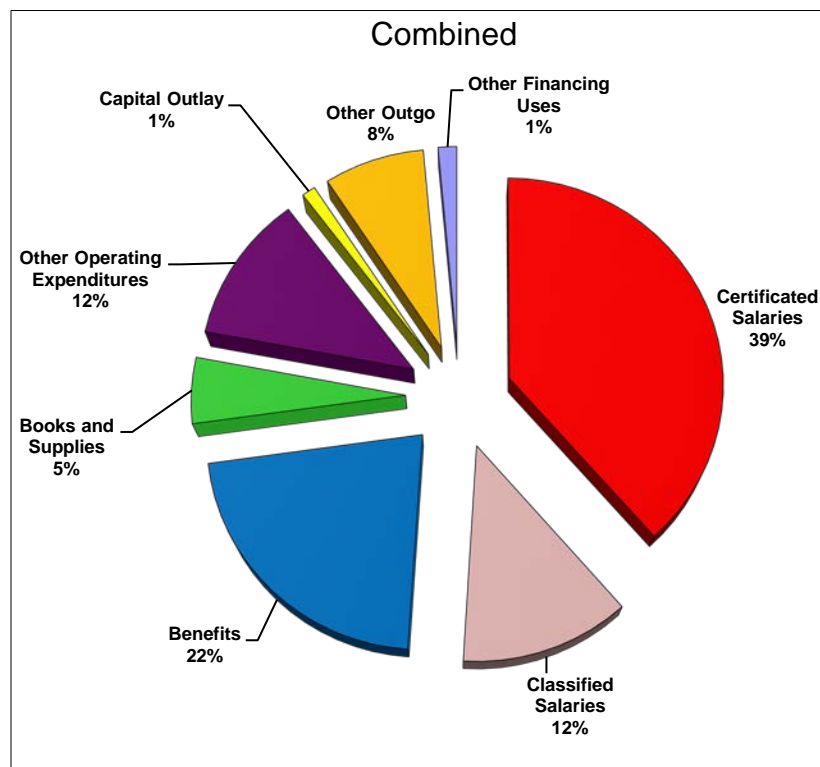
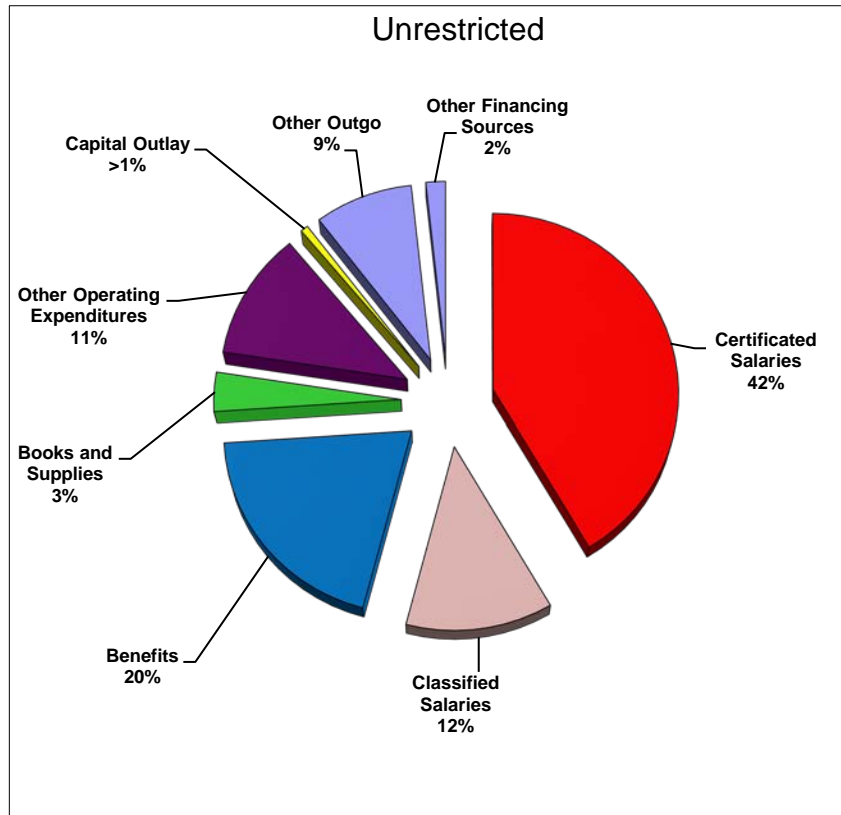
Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 74% of the District's unrestricted budget, and approximately 73% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$6,216,550	\$6,840,462
Classified Salaries	\$1,864,961	\$2,207,997
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,964,773	\$3,869,354
Books and Supplies	\$526,774	\$914,996
Other Operating Expenditures	\$1,720,533	\$2,078,721
Capital Outlay	\$100,000	\$188,175
Other Outgo	\$1,292,382	\$1,388,558
Other Financing Uses	\$256,149	\$256,149
TOTAL	\$14,942,122	\$17,744,412

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions and transfers of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Restricted Maintenance Account	\$548,850
TOTAL CONTRIBUTIONS	\$548,850

General Fund Summary

The District's 2020-21 Unrestricted General Fund projects a balanced budget, resulting in an estimated ending fund balance of \$3.88 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$6,050; assignments - \$3,338,695; and economic uncertainty - \$532,332. In accordance with SB 858 a detail description of assigned and unassigned balances is illustrated below.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	Original Budget	Est. Net Change	45 Day Revise
GENERAL (UNRESTRICTED & RESTRICTED)	\$4,329,340	\$0	\$4,329,340
CAFETERIA FUND	\$223,541	\$0	\$223,541
DEFERRED MAINTENANCE	\$933,876	\$54,997	\$988,873
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	\$405,099	\$0	\$405,099
BUILDING FUND	\$0	\$0	\$0
CAPITAL FACILITIES	\$533,639	\$200,000	\$733,639
COUNTY SCHOOL FACILITIES	\$1,269,678	(\$824,182)	\$445,496
BOND INTEREST & REDEMPTION	\$1,041,954	\$0	\$1,041,954
TOTAL	\$8,737,127	(\$569,185)	\$8,167,942

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 General Fund
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget			2020-2021 45 Day Revise		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES						
LCFF Sources	13,835,934	-	13,835,934	14,983,558	-	14,983,558
Federal Revenue	-	1,011,409	1,011,409	-	1,167,529	1,167,529
State Revenue	252,937	881,607	1,134,544	252,937	1,030,492	1,283,429
Local Revenue	254,477	20,000	274,477	254,477	20,000	274,477
Total Revenues	14,343,348	1,913,016	16,256,364	15,490,972	2,218,021	17,708,993
EXPENDITURES						
Certificated Salaries	5,922,963	541,631	6,464,594	6,216,550	623,912	6,840,462
Classified Salaries	1,809,128	306,792	2,115,920	1,864,961	343,036	2,207,997
Employee Benefits	2,893,466	883,314	3,776,780	2,964,773	904,581	3,869,354
Books and Supplies	391,306	282,459	673,765	526,774	388,222	914,996
Services & Other Operating Expenditures	1,397,925	269,380	1,667,305	1,720,533	358,188	2,078,721
Capital Outlay	-	88,175	88,175	100,000	88,175	188,175
Other Outgo 7xxx	1,504,534	-	1,504,534	1,400,109	-	1,400,109
Transfer of Indirect 73xx	(103,056)	76,684	(26,372)	(107,727)	96,176	(11,551)
Total Expenditures	13,816,266	2,448,435	16,264,701	14,685,973	2,802,290	17,488,263
Excess/(Deficiency)	527,082	(535,419)	(8,337)	804,999	(584,269)	220,730
OTHER SOURCES/USES						
Transfer in	-	-	-	-	-	-
Transfer Out	27,082	-	27,082	256,149	-	256,149
Net Other Sources (Uses)	-	-	-	-	-	-
Contribution to Restricted	(500,000)	500,000	-	(548,850)	548,850	-
Total Financing Sources/Uses	(527,082)	500,000	(27,082)	(804,999)	548,850	(256,149)
Net Increase (Decrease)	-	(35,419)	(35,419)	-	(35,419)	(35,419)
FUND BALANCE, RESERVES						
Estimated Beginning Balance	3,877,077	452,263	4,329,340	3,877,077	452,263	4,329,340
Total - Fund Balance	3,877,077	416,844	4,293,921	3,877,077	416,844	4,293,921

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 Cafeteria Fund
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget	2020-2021 45 Day Revise
REVENUES		
LCFF Sources	-	-
Federal Revenue	795,500	795,500
State Revenue	65,000	65,000
Local Revenue	91,900	134,556
Total Revenues	952,400	995,056
EXPENDITURES		
Certificated Salaries	-	-
Classified Salaries	339,472	374,584
Employee Benefits	133,669	165,609
Books and Supplies	463,104	463,104
Services & Other Operating Expenditures	16,865	16,865
Capital Outlay	-	-
Other Outgo 7xxx	-	-
Transfer of Indirect 73xx	26,372	31,043
Total Expenditures	979,482	1,051,205
Excess/(Deficiency)	(27,082)	(56,149)
OTHER SOURCES/USES		
Transfer in	27,082	56,149
Transfer Out	-	-
Net Other Sources (Uses)	-	-
Contribution to Restricted	-	-
Total Financing Sources/Uses	27,082	56,149
Net Increase (Decrease)	-	-
FUND BALANCE, RESERVES		
Estimated Beginning Balance	223,541	223,541
Total - Fund Balance	223,541	223,541

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 Deferred Maintenance Fund
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget	2020-2021 45 Day Revise
REVENUES		
LCFF Sources	5,000	50,000
Federal Revenue	-	-
State Revenue	-	-
Local Revenue	5,000	5,000
Total Revenues	10,000	55,000
EXPENDITURES		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services & Other Operating Expenditures	-	-
Capital Outlay	-	-
Other Outgo 7xxx	-	-
Transfer of Indirect 73xx	-	-
Total Expenditures	-	-
Excess/(Deficiency)	10,000	55,000
OTHER SOURCES/USES		
Transfer in	-	-
Transfer Out	-	-
Net Other Sources (Uses)	-	-
Contribution to Restricted	-	-
Total Financing Sources/Uses	-	-
Net Increase (Decrease)	10,000	55,000
FUND BALANCE, RESERVES		
Estimated Beginning Balance	933,876	933,876
Total - Fund Balance	943,876	988,876

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 Special Reserve Fund for Postemployment Benefits
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget	2020-2021 45 Day Revise
REVENUES		
LCFF Sources	-	-
Federal Revenue	-	-
State Revenue	-	-
Local Revenue	5,000	5,000
Total Revenues	5,000	5,000
EXPENDITURES		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services & Other Operating Expenditures	-	-
Capital Outlay	-	-
Other Outgo 7xxx	-	-
Transfer of Indirect 73xx	-	-
Total Expenditures	-	-
Excess/(Deficiency)	5,000	5,000
OTHER SOURCES/USES		
Transfer in	-	-
Transfer Out	-	-
Net Other Sources (Uses)	-	-
Contribution to Restricted	-	-
Total Financing Sources/Uses	-	-
Net Increase (Decrease)	5,000	5,000
FUND BALANCE, RESERVES		
Estimated Beginning Balance	400,099	400,099
Total - Fund Balance	405,099	405,099

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 Building Fund
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget	2020-2021 45 Day Revise
REVENUES		
LCFF Sources	-	-
Federal Revenue	-	-
State Revenue	-	-
Local Revenue	-	-
Total Revenues	-	-
EXPENDITURES		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services & Other Operating Expenditures	-	-
Capital Outlay	-	-
Other Outgo 7xxx	-	-
Transfer of Indirect 73xx	-	-
Total Expenditures	-	-
Excess/(Deficiency)	-	-
OTHER SOURCES/USES		
Transfer in	-	-
Transfer Out	-	-
Net Other Sources (Uses)	-	-
Contribution to Restricted	-	-
Total Financing Sources/Uses	-	-
Net Increase (Decrease)	-	-
FUND BALANCE, RESERVES		
Estimated Beginning Balance	-	-
Total - Fund Balance	-	-

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 Capital Facilities Fund
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget	2020-2021 45 Day Revise
REVENUES		
LCFF Sources	-	-
Federal Revenue	-	-
State Revenue	-	-
Local Revenue	7,550	7,550
Total Revenues	7,550	7,550
EXPENDITURES		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services & Other Operating Expenditures	-	-
Capital Outlay	-	-
Other Outgo 7xxx	227,550	227,550
Transfer of Indirect 73xx	-	-
Total Expenditures	227,550	227,550
Excess/(Deficiency)	(220,000)	(220,000)
OTHER SOURCES/USES		
Transfer in	-	200,000
Transfer Out	-	-
Net Other Sources (Uses)	-	-
Contribution to Restricted	-	-
Total Financing Sources/Uses	-	200,000
Net Increase (Decrease)	(220,000)	(20,000)
FUND BALANCE, RESERVES		
Estimated Beginning Balance	753,639	753,639
Total - Fund Balance	533,639	733,639

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 County School Facilities Fund
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget	2020-2021 45 Day Revise
REVENUES		
LCFF Sources	-	-
Federal Revenue	-	-
State Revenue	-	-
Local Revenue	-	-
Total Revenues	-	-
EXPENDITURES		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services & Other Operating Expenditures	-	-
Capital Outlay	-	1,520,984
Other Outgo 7xxx	-	-
Transfer of Indirect 73xx	-	-
Total Expenditures	-	1,520,984
Excess/(Deficiency)	-	(1,520,984)
OTHER SOURCES/USES		
Transfer in	-	-
Transfer Out	-	-
Net Other Sources (Uses)	-	-
Contribution to Restricted	-	-
Total Financing Sources/Uses	-	-
Net Increase (Decrease)	-	(1,520,984)
FUND BALANCE, RESERVES		
Estimated Beginning Balance	1,269,678	1,966,480
Total - Fund Balance	1,269,678	445,496

WILLIAMS UNIFIED SCHOOL DISTRICT
2020-21 Bond Interest and Redemption Fund
Comparison of 2020-21 Original Budget to 2020-21 45 Day Revise

Description	2020-2021 Original Budget	2020-2021 45 Day Revise
REVENUES		
LCFF Sources	-	-
Federal Revenue	-	-
State Revenue	-	-
Local Revenue	548,503	548,503
Total Revenues	548,503	548,503
EXPENDITURES		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services & Other Operating Expenditures	-	-
Capital Outlay	-	-
Other Outgo 7xxx	503,568	503,568
Transfer of Indirect 73xx	-	-
Total Expenditures	503,568	503,568
Excess/(Deficiency)	44,935	44,935
OTHER SOURCES/USES		
Transfer in	-	-
Transfer Out	-	-
Net Other Sources (Uses)	-	-
Contribution to Restricted	-	-
Total Financing Sources/Uses	-	-
Net Increase (Decrease)	44,935	44,935
FUND BALANCE, RESERVES		
Estimated Beginning Balance	997,019	997,019
Total - Fund Balance	1,041,954	1,041,954