LAKE COUNTY OFFICE OF EDUCATION
TO TEACH. TO SERVE. TO LEARN.

2021-22: 45-Day Budget Certification

Upper Lake Unified
School District

The undersigned, hereby certify that the Board of Education of the Upper Lake Unified School District, at its meeting on August 10, 2021, has reviewed and approved the revisions in revenues and expenditures made to the District budget to reflect the funding made available by the Budget Act, pursuant to Education Code Section 42127(h).

Signed: ______________________________ Date: 8/10/2021
President, Board of Education

Signed: ______________________________ Date: 8/10/2021
District Superintendent

Brock Falkenberg, Superintendent of Schools
1152 South Main Street, Lakeport, CA 95453
(707) 262-4100 | (707) 263-0197
www.lakecoe.org

2021-2022	45-Day Budget Update

School District:	Upper Lake Unified School District

Pursuant to Education Code Section 42127(h), “Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.”

The Budget Act was officially signed by the Governor on: **June 28, 2021**

The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

Unrestricted General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget	Description/Explanation
REVENUES				
LCFF Sources (8010-8099)	$ 9,258,285	$ 249,000	$ 9,507,285	Increase in Supplemental and Concentration (55% to 65%)
Federal Revenue (8100-8299)	$ 179,000	$ -	$ 179,000	
Other State (8300-8599)	$ 114,771	$ 43,393	$ 158,164	Increase in Lottery Funds & Mandated Cost Reimbursement
Remaining Revenues (8100-8799)	$ 29,508	$ -	$ 29,508	
TOTAL REVENUES	**$ 9,581,564**	**$ 292,393**	**$ 9,873,957**	
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 3,408,985	$ 31,198	$ 3,440,183	Additional staff, staff movement within accounts, salary increases
Classified Salaries (2000-2999)	$ 901,593	$ 18,720	$ 920,313	Additonal staff, recoding to appropriate accounts, & 3% On-Schedule
Employee Benefits (3000-3999)	$ 2,233,724	$ 25,443	$ 2,259,167	Increase in statutory benefits due to increases in 1000's & 2000's
Books & Supplies (4000-4999)	$ 425,408	$ 81,297	$ 506,705	Identified increases to support new programs
Services & Operating Expenses (5000-5999)	$ 1,182,118	$ (54)	$ 1,182,064	Nominal shifts in expenses
Capital Outlay (6000-6999)	$ 1,500	$ -	$ 1,500	
Other Outgo (7100-7299) (7400-7499)	$ -	$ -	$ -	
Direct support/Indirect Costs (7300-7399)	$ (266,728)	$ 5,000	$ (261,728)	
TOTAL EXPENDITURES	**$ 7,886,600**	**$ 161,604**	**$ 8,048,204**	
OPERATING SURPLUS (DEFICIT)	$ 1,694,964	$ 130,789	$ 1,825,753	
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	
Contributions (8980-8999)	$ (1,602,000)	$ 50,000	$ (1,552,000)	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 92,964	$ 180,789	$ 273,753	
BEGINNING BALANCE (9791)	$ 2,319,501		$ 2,319,501	
Audit Adjustments/Restatements (9793 & 9795)	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 2,412,465	$ 180,789	$ 2,593,254	
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 5,000	$ -	$ 5,000	Revolving Cash Account
Committed Amounts (9750-9760)	$ -	$ -	$ -	
Reserve for Economic Uncertainties (9789)	$ 1,500,000	$ -	$ 1,500,000	REU
Other Assignments (9780)	$ 907,465	$ 180,789	$ 1,088,254	Increase to Stabilization Account/Other Assignments
Unassigned/Unappropriated (9790)	$ -	$ -	$ -	

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Restricted General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget	Description/Explanation
REVENUES				
LCFF Sources (8010-8099)	$ 22,102	$ 22,412	$ 44,514	Additional State Revenue
Federal Revenue (8100-8299)	$ 2,188,956	$ 824	$ 2,189,780	
Other State (8300-8599)	$ 1,634,531	$ (18,431)	$ 1,616,100	
Remaining Revenues (8100-8799)	$ 446,910	$ 43,296	$ 490,206	Increases in Restricted Lottery
TOTAL REVENUES	**$ 4,292,499**	**$ 48,101**	**$ 4,340,600**	
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 1,012,603	$ 66,127	$ 1,078,730	Additional Costs - CSI Professional Development
Classified Salaries (2000-2999)	$ 961,466	$ (71,669)	$ 889,797	Restructured Staffing
Employee Benefits (3000-3999)	$ 1,416,806	$ 22,468	$ 1,439,274	Recalculation of STRS and PERS, Unemployment Insurance Decrease
Books & Supplies (4000-4999)	$ 325,229	$ 3,261	$ 328,490	Additional Supplies - Wellness Center/Curriculum - COVID items
Services & Operating Expenses (5000-5999)	$ 544,298	$ 13,794	$ 558,092	Additonal CSI Professional Development - COVID Services
Capital Outlay (6000-6999)	$ 485,383	$ (8,572)	$ 476,811	
Other Outgo (7100-7299) (7400-7499)	$ 40,000	$ -	$ 40,000	
Direct support/Indirect Costs (7300-7399)	$ 266,728	$ (5,000)	$ 261,728	
TOTAL EXPENDITURES	**$ 5,052,513**	**$ 20,409**	**$ 5,072,922**	
OPERATING SURPLUS (DEFICIT)	$ (760,014)	$ 27,692	$ (732,322)	
Transfers In and Other Sources (8910-8979)	$ 1,087	$ -	$ 1,087	Smith-Talman Scholarship Fund
Transfers Out and Other Uses (7610-7699)		$ -	$ -	
Contributions (8980-8999)	$ 1,602,000	$ (15,000)	$ 1,587,000	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 843,073	$ 12,692	$ 855,765	
BEGINNING BALANCE (9791)	$ 152,268		$ 152,268	
Audit Adjustments/Restatements (9793 & 9795)	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 995,341	$ 12,692	$ 1,008,033	
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 995,341	$ 12,692	$ 1,008,033	
Committed Amounts (9750-9760)	$ -	$ -	$ -	
Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -	
Other Assignments (9780)	$ -	$ -	$ -	
Unassigned/Unappropriated (9790)	$ -	$ -	$ -	

2021-2022	45-Day Budget Update

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Combined General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget
REVENUES			
LCFF Sources (8010-8099)	$ 9,280,387	$ 271,412	$ 9,551,799
Federal Revenue (8100-8299)	$ 2,367,956	$ 824	$ 2,368,780
Other State (8300-8599)	$ 1,749,302	$ 24,962	$ 1,774,264
Remaining Revenues (8100-8799)	$ 476,418	$ 43,296	$ 519,714
TOTAL REVENUES	**$ 13,874,063**	**$ 340,494**	**$ 14,214,557**
EXPENDITURES			
Certificated Salaries (1000-1999)	$ 4,421,588	$ 97,325	$ 4,518,913
Classified Salaries (2000-2999)	$ 1,863,059	$ (52,949)	$ 1,810,110
Employee Benefits (3000-3999)	$ 3,650,530	$ 47,911	$ 3,698,441
Books & Supplies (4000-4999)	$ 750,637	$ 84,558	$ 835,195
Services & Operating Expenses (5000-5999)	$ 1,726,416	$ 13,740	$ 1,740,156
Capital Outlay (6000-6999)	$ 486,883	$ (8,572)	$ 478,311
Other Outgo (7100-7299) (7400-7499)	$ 40,000	$ -	$ 40,000
Direct support/Indirect Costs (7300-7399)	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 12,939,113**	**$ 182,013**	**$ 13,121,126**
OPERATING SURPLUS (DEFICIT)	$ 934,950	$ 158,481	$ 1,093,431
Transfers In and Other Sources (8910-8979)	$ 1,087	$ -	$ 1,087
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -
Contributions (8980-8999)	$ -	$ 35,000	$ 35,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 936,037	$ 193,481	$ 1,129,518
BEGINNING BALANCE (9791)	$ 2,471,769		$ 2,471,769
Audit Adjustments/Restatements (9793 & 9795)	$ -		$ -
CURRENT-YEAR ENDING BALANCE	$ 3,407,806	$ 193,481	$ 3,601,287
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	$ 1,000,341	$ 12,692	$ 1,013,033
Committed Amounts (9750-9760)	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 1,500,000	$ -	$ 1,500,000
Other Assignments (9780)	$ 907,465	$ 180,789	$ 1,088,254
Unassigned/Unappropriated (9790)	$ -	$ -	$ -

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Unrestricted General Fund

Fiscal Year	Column A 45-Day Revised Budget 2021-2022	Column B First Subsequent Year 2022-23	Column C Second Subsequent Year 2023-24
REVENUES			
LCFF Sources (8010-8099)	$ 9,507,285	$ 9,743,066	$ 10,046,075
Federal Revenue (8100-8299)	$ 179,000	$ 181,685	$ 184,410
Other State (8300-8599)	$ 158,164	$ 164,491	$ 171,070
Remaining Revenues (8100-8799)	$ 29,508	$ 30,983	$ 32,533
TOTAL REVENUES	**$ 9,873,957**	**$ 10,120,225**	**$ 10,434,088**
EXPENDITURES			
Certificated Salaries (1000-1999)	$ 3,440,183	$ 3,612,192	$ 3,792,802
Classified Salaries (2000-2999)	$ 920,313	$ 993,938	$ 1,073,453
Employee Benefits (3000-3999)	$ 2,259,167	$ 2,326,942	$ 2,396,750
Books & Supplies (4000-4999)	$ 506,705	$ 516,839	$ 527,176
Services & Operating Expenses (5000-5999)	$ 1,182,064	$ 1,122,961	$ 1,122,961
Capital Outlay (6000-6999)	$ 1,500	$ 3,000	$ 3,000
Other Outgo (7100-7299) (7400-7499)	$ -	$ 95,000	$ 95,000
Direct support/Indirect Costs (7300-7399)	$ (261,728)	$ (287,901)	$ (287,901)
TOTAL EXPENDITURES	**$ 8,048,204**	**$ 8,382,971**	**$ 8,723,241**
OPERATING SURPLUS (DEFICIT)	$ 1,825,753	$ 1,737,253	$ 1,710,847
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ 25,000	$ -
Contributions (8980-8999)	$ (1,552,000)	$ (1,552,000)	$ (1,552,000)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 273,753	$ 160,253	$ 158,847
BEGINNING BALANCE (9791)	$ 2,319,501	$ 2,593,254	$ 2,753,507
Audit Adjustments/Restatements (9793 & 9795)	$ -		
CURRENT-YEAR ENDING BALANCE	$ 2,593,254	$ 2,753,507	$ 2,912,354
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	$ 5,000	$ 5,000	$ 5,000
Committed Amounts (9750-9760)	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 1,500,000	$ 1,500,000	$ 1,500,000
Other Assignments (9780)	$ 1,088,254	$ 1,248,507	$ 1,407,354
Unassigned/Unappropriated (9790)	$ -	$ 0	$ 0

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Restricted General Fund

Fiscal Year	Column A 45-Day Revised Budget 2021-2022	Column B First Subsequent Year 2022-23	Column C Second Subsequent Year 2023-24
REVENUES			
LCFF Sources (8010-8099)	$ 44,514	$ 44,514	$ 44,514
Federal Revenue (8100-8299)	$ 2,189,780	$ 1,532,846	$ 1,571,167
Other State (8300-8599)	$ 1,616,100	$ 1,131,270	$ 1,159,552
Remaining Revenues (8100-8799)	$ 490,206	$ 491,628	$ 516,209
TOTAL REVENUES	**$ 4,340,600**	**$ 3,200,258**	**$ 3,291,442**
EXPENDITURES			
Certificated Salaries (1000-1999)	$ 1,078,730	$ 1,132,667	$ 1,189,300
Classified Salaries (2000-2999)	$ 889,797	$ 960,981	$ 1,037,859
Employee Benefits (3000-3999)	$ 1,439,274	$ 1,482,452	$ 1,526,926
Books & Supplies (4000-4999)	$ 328,490	$ 312,066	$ 319,867
Services & Operating Expenses (5000-5999)	$ 558,092	$ 334,855	$ 318,112
Capital Outlay (6000-6999)	$ 476,811	$ 190,724	$ 181,188
Other Outgo (7100-7299) (7400-7499)	$ 40,000	$ 40,000	$ 40,000
Direct support/Indirect Costs (7300-7399)	$ 261,728	$ 287,901	$ 287,901
TOTAL EXPENDITURES	**$ 5,072,922**	**$ 4,741,645**	**$ 4,901,153**
OPERATING SURPLUS (DEFICIT)	$ (732,322)	$ (1,541,388)	$ (1,609,712)
Transfers In and Other Sources (8910-8979)	$ 1,087	$ 1,250,425	$ 1,212,204
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -
Contributions (8980-8999)	$ 1,587,000	$ 1,587,000	$ 1,587,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 855,765	$ 1,296,037	$ 1,189,492
BEGINNING BALANCE (9791)	$ 152,268	$ 1,008,033	$ 2,304,070
Audit Adjustments/Restatements (9793 & 9795)	$ -		
CURRENT-YEAR ENDING BALANCE	$ 1,008,033	$ 2,304,070	$ 3,493,563
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	$ 1,008,033	$ 2,304,070	$ 3,493,563
Committed Amounts (9750-9760)	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -
Other Assignments (9780)	$ -	$ -	$ -
Unassigned/Unappropriated (9790)	$ -	$ 0	$ (0)

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Fiscal Year	Column A 45-Day Revised Budget 2021-2022	Column B First Subsequent Year 2022-23	Column C Second Subsequent Year 2023-24
REVENUES			
LCFF Sources (8010-8099)	$ 9,551,799	$ 9,787,580	$ 10,090,589
Federal Revenue (8100-8299)	$ 2,368,780	$ 1,714,531	$ 1,755,577
Other State (8300-8599)	$ 1,774,264	$ 1,295,761	$ 1,330,622
Remaining Revenues (8100-8799)	$ 519,714	$ 522,611	$ 548,742
TOTAL REVENUES	**$ 14,214,557**	**$ 13,320,482**	**$ 13,725,530**
EXPENDITURES			
Certificated Salaries (1000-1999)	$ 4,518,913	$ 4,744,859	$ 4,982,102
Classified Salaries (2000-2999)	$ 1,810,110	$ 1,954,919	$ 2,111,312
Employee Benefits (3000-3999)	$ 3,698,441	$ 3,809,394	$ 3,923,676
Books & Supplies (4000-4999)	$ 835,195	$ 828,905	$ 847,043
Services & Operating Expenses (5000-5999)	$ 1,740,156	$ 1,457,816	$ 1,441,073
Capital Outlay (6000-6999)	$ 478,311	$ 193,724	$ 184,188
Other Outgo (7100-7299) (7400-7499)	$ 40,000	$ 135,000	$ 135,000
Direct support/Indirect Costs (7300-7399)	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 13,121,126**	**$ 13,124,617**	**$ 13,624,394**
OPERATING SURPLUS (DEFICIT)	$ 1,093,431	$ 195,866	$ 101,136
Transfers In and Other Sources (8910-8979)	$ 1,087	$ 1,250,425	$ 1,212,204
Transfers Out and Other Uses (7610-7699)	$ -	$ 25,000	$ -
Contributions (8980-8999)	$ 35,000	$ 35,000	$ 35,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 1,129,518	$ 1,456,291	$ 1,348,340
BEGINNING BALANCE (9791)	$ 2,471,769	$ 3,601,287	$ 5,057,578
Audit Adjustments/Restatements (9793 & 9795)	$ -		
CURRENT-YEAR ENDING BALANCE	$ 3,601,287	$ 5,057,578	$ 6,405,917
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	$ 1,013,033	$ 2,309,070	$ 3,498,563
Committed Amounts (9750-9760)	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 1,500,000	$ 1,500,000	$ 1,500,000
Other Assignments (9780)	$ 1,088,254	$ 1,248,507	$ 1,407,354
Unassigned/Unappropriated (9790)	$ -	$ 1	$ 0

2021-2022	**45-Day Budget Update**

State Reserve Standard

		Fiscal Year	2021-2022	2022-23	2023-24
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)		$ 13,121,126	$ 13,149,617	$ 13,624,394
b.	State Standard Minimum Reserve Percentage for this District		3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with les than 1,001 ADA, this is the greater of Line a times Line b, or $71,000)		**$ 393,634**	**$ 394,489**	**$ 408,732**

Budgeted Unrestricted Reserve

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	$ 1,500,000	$ 1,500,000	$ 1,500,000
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated (9790)	$ -	$ 0	$ 0
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	$ -	$ -	$ -
e.	Total Available Reserves	$ 1,500,000	$ 1,500,000	$ 1,500,000
f.	Reserves in Excess of State Reserve Standard	$ 1,106,366	$ 1,105,512	$ 1,091,269