

REED UNION SCHOOL DISTRICT

2021-22 PROPOSED BUDGET

School Board

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2021-22 Proposed Budget

INTRODUCTION

California law requires that school districts take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the Proposed Budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the spending plan for the school district.

This document is intended to provide the School Board of Trustees, staff and community with information on the 2021-22 Proposed Budget of the Reed Union School District.

The Reed Union School District utilizes a one step option of budget adoption which requires the approval of a budget on or before July 1, based on estimated beginning balances and requires the approval of the unaudited actual beginning balances on or before September 15. Once the School Board of Trustees adopts the Proposed Budget it becomes the District's Adopted Budget. Subsequent revisions will be made to the Adopted Budget, as necessary, throughout the 2021-22 fiscal year. The California Department of Education (CDE) and Marin County Office of Education (MCOE) require the district to update its budget twice a year. The First Interim Reporting Period reflects updates to the Adopted Budget as of October 31. The second update, or Second Interim Reporting Period, reflects updates as of January 31.

As a Community Funded District, the Reed Union School District generates its income from local sources, like property taxes, parcel taxes, and the generous grant from the Foundation for Reed Schools. Local sources make up 88.0% of total district revenues. The Local Control Funding Formula (LCFF), Federal and other State generate the remaining 12.0% of the district's revenues.

Certificated Salaries, Classified Salaries and Employee Benefits account for 86.0% of total expenditures in the General Fund budget, including the CalSTRS On-Behalf required recognition. Books and Supplies are 4.0%, Services and Other Operating Expenditures are 7.0%, and Other Outgo is 3.0% of total expenditures in the General Fund budget.

ASSUMPTIONS

Every budget is built on certain assumptions and statistical calculations. The following are some of the major assumptions in this budget plan:

- The projected enrollment for 2021-22 is 1,061 with an attendance rate of 97.0%, approximately 1,029.17 average daily attendance (ADA).
- There is a 3.75% increase in Property Tax revenue for 2021-22. The Multi-Year Projection (MYP) includes an estimate of 3.0% increase in 2022-23 and a 3.0% increase in 2023-24. Subsequent year projections consider the latest local market trends.
- The Parcel Tax rate is \$624.56 per parcel for 2021-22 and increases by 3.0% in each of the following two years to \$643.30 in 2022-23 and \$662.60 in 2023-24. Reed Union School District has approximately 4,083 tax paying parcels.
- The Reed Schools Foundation continues to support the Reed Union School District with a generous grant to support specialty programs. The Foundation has been providing the district a \$2 million-dollar annual grant for the past several years. The COVID-19 pandemic created many challenges for the organization. It is still unknown if the current year's grant amount will materialize. The 2021-22 includes a \$1,500,000 grant, requiring a contribution of \$500,000 from the General Fund in 2021-22 to fully support the programs sponsored by the Foundation.
- State Unrestricted Lottery funding is projected at \$150.00 and State Restricted Lottery is projected at \$49.00 per Annual Average Daily Attendance.
- Mandated Cost reimbursements are budgeted at \$32.66 per Average Daily Attendance.
- The Special Education Program Cost of Living Adjustment (COLA) is 5.07%, however COLA funding for the Special Education Program is not recognized, as the Special Education Local Plan Area (SELPA) does not anticipate additional COLA funding at the time.
- The Reed Union School District will qualify and submit the annual Consolidated Application. There is no anticipated change in funding for the Proposed Budget.
- Revenue transfer from Granada site continues at \$409,400.00.
- Employee salary increases are reflected in the 2021-22 Proposed Budget. RDTA's salary schedules were adjusted to reflect the recent Tentative Agreement between RUSD and RDTA, a 4.0% Salary Schedule increase. RUSD anticipates having a similar Tentative Agreement with CSEA. However, it is not yet finalized. A 4.0% increase for all CSEA positions is included in the 2021-22 Proposed Budget.

- Costs of salaries and benefits due to step and column changes are included as well.
- The state's May Revision did not include a subsidy to CalSTRS rate. The anticipated CalSTRS rate for 2021-22 is 16.92%.
- The anticipated CalPERS rate paid on qualifying classified payroll is 22.91%.
- The district health and welfare contributions are capped at \$883.22 per month for employee only, \$1,508.33 per month for employee plus one and \$1,855.00 per month for employee plus two or more dependents.
- The rates for OASDI, Medicare and State Unemployment are 6.20%, 1.45% and 1.23% respectively for all qualified payroll amounts. Workers' Compensation rate is anticipated to remain at the same level of 1.038% for all covered salaries.
- Materials & Supplies and Operating Services were increased by the California Consumer Price Index (CCPI), 3.84%.
- Contributions to the Special Education, Foundation, and Routine Restricted Maintenance programs is projected to be \$3,974,901.00 for 2021-22.

REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is the primary source of revenue for school districts in the state of California. Most California school districts' LCFF consist of state aid and property tax collections, with a maximum LCFF allocation based on average daily attendance multiplied by a per student amount. Due to high property values within the district's boundaries, the Reed Union School District is known as a "community funded" district. Being a community funded district means that the property tax collections exceed the amount that would be received based on the State's calculation using average daily attendance multiplied by a per student amount. The California State Constitution requires that the state provide a minimum allocation, or "basic aid," for public education and since 1958 the minimum support level has been \$120.00 per average daily attendance. However, in the 2013-14 State budget, the \$120.00 per average daily attendance amount was taken away from all community funded districts. Now, this "basic aid" minimum state support comes to the District within the Education Protection Account. The district receives \$200.00 per average daily attendance through the Education Protection Account to satisfy the State's responsibility.

FEDERAL REVENUE

Federal Revenue is provided to school districts from the federal government. For Reed Union School District, this source of income is slightly greater than 1.0% of the total revenues. These funds are all categorical and are restricted in their use. In 2021-22, federal revenue is projected to be \$270,710.00.

OTHER STATE REVENUE

Other State Revenue, used to include former categorical and restricted programs. The majority of these programs disappeared, since the implementation of the Local Control Funding Formula. Other State Revenue now includes funding from the California Lottery Program and the State's Mandated Block Grant.

LOCAL REVENUE

Local Revenue contains all of the revenues that are not derived from Federal or State sources. The two primary sources of local revenue are the parcel tax and the Reed School Foundation, which combined contribute \$4,050.075.00 to total revenue. These two revenue sources make up 16.0% of total District revenue, more than State and Federal revenues combined.

OTHER FINANCING SOURCES

Other Financing Sources consists of interfund transfers between two or more of the districts various Funds. The amount in Other Financing Sources consists of the transfer of funds between the General Fund and the Granada Lease Fund. For 2021-22 the amount transferred into the General Fund from the Granada Lease Fund is \$409,400.00.

EXPENDITURES

CERTIFICATED SALARIES

Certificated Salaries are salaries for services that require a credential or permit issued by the Commission on Teacher Credentialing. Included in this classification are teachers, school administrators, librarians, psychologists, nurses and superintendents. For the 2021-22 fiscal year, certificated salaries are projected at \$11,447,227.00, 44.0% of General Fund expenditures.

CLASSIFIED SALARIES

Classified Salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Included in this classification are instructional aide, administrator, clerical, maintenance and operation positions. For the 2021-22 fiscal year, classified salaries are projected at \$3,583.059.00, 13.0% of General Fund expenditures.

EMPLOYEE BENEFITS

Employee Benefits are employers' contributions to retirement plans and health and welfare benefits for employees, their dependents and retired employees. Included in this classification are payments to the State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, medical and dental plans, State Unemployment Insurance,

Workers' Compensation. In the 2021-22 fiscal year, employee benefits projected at \$7,307,217.00, 28.0% of General Fund expenditures.

BOOKS AND SUPPLIES

Books and Supplies contains all expenditures for books, supplies and other noncapitalized property including taxes, freight and handling charges. Included in this category are textbooks, books other than textbooks, supplies, food service supplies and noncapitalized equipment. In the 2021-22 fiscal year, books and supplies are projected at \$969,037.00, 4.0% of General Fund expenditures.

SERVICES AND OTHER OPERATING EXPENDITURES

Services and Other Operating Expenditures contain all expenditures for services, leases, contracts, insurance and utilities. Included in this category are personal service contracts, travel and conference expenditures, dues and memberships, insurance, utilities, rentals, repairs, legal services and postage. In the 2021-22 fiscal year, services and other operating expenditures are projected at \$1,950,313.00, which is 8.0% of General Fund expenditures.

CAPITAL OUTLAY

Capital Outlay contains all expenditures for sites, buildings, equipment, and leases with option to purchase. Included in this category are improvements of old sites, buildings and improvement of buildings and equipment. In the 2021-22 fiscal year, capital outlay is projected at \$0.00.

OTHER OUTGO

Other Outgo contains expenditures for interdistrict agreements, regional occupation center or program agreements, payments to State special schools, interfund transfers out, and all other transfers out. Included in this category are tuition payments to school districts and county offices, special education excess costs or deficits, debt service and bond redemption. In the 2021-22 fiscal year, other outgo is projected at \$882,195.00, 3.0% of General Fund expenditures.

SUMMARY

The budget for Reed Union School District for 2021-22 includes all known revenues and expenditures and is based on information from the County, State and District resources. The 2021-22 Proposed Budget has a projected Ending Balance of \$8,856,255.00. This level of ending balance provides for a Reserve for Economic Uncertainties at the State Required 3.0% of total expenditures. Included in other Board Designations is a Community Funded Designation of \$5,905,245.00.

PROPOSED BUDGET AND TWO-YEAR FORECAST

Reed Union School District Multi-Year General Fund Summary 2021-22 Proposed Budget				
	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 1st Projected Budget	2023-24 2nd Projected Budget
A. Revenues				
1- LCFF Sources	292,744	262,564	252,274	242,499
2- Property Taxes	17,566,485	18,288,737	18,825,144	19,377,643
3- Federal Sources	1,145,113	270,710	270,710	270,710
4- State Sources	797,366	986,954	939,626	894,665
e. CalSTRS On-Behalf	1,043,762	1,102,775	1,116,560	1,130,517
5- Parcel Taxes	2,475,801	2,550,075	2,626,577	2,705,375
6- Foundation for Reed Schools	1,650,000	1,500,000	1,500,000	1,500,000
7- Local Sources	164,472	160,482	161,382	162,291
8- Special Education - SELPA Allocation	770,281	654,451	670,681	691,540
Total Revenues	25,906,024	25,776,748	26,362,954	26,975,238
B. Expenditures				
1- Certificated Salaries	10,740,577	11,447,227	11,840,267	12,057,749
2- Classified Salaries	3,615,289	3,583,059	3,677,696	3,745,611
3- Benefits	6,482,074	7,307,217	7,226,868	7,312,253
a. CalSTRS	1,692,373	1,861,636	1,926,793	1,955,695
b. CalPERS	800,546	905,222	936,905	950,958
c. Health & Welfare	2,240,148	2,280,719	2,283,524	2,300,651
d. Statutory (i.e. FICA, Medi, WC)	705,245	1,156,865	963,086	974,432
e. CalSTRS On-Behalf	1,043,762	1,102,775	1,116,560	1,130,517
4- Books & Supplies	1,322,944	969,037	904,248	925,950
5- Operating Costs	2,973,316	1,950,313	2,069,845	2,200,481
6- Capital Outlay	0	0	0	0
7- Other Outgo	1,120,192	882,195	916,071	938,057
Total Expenditures	26,254,392	26,139,048	26,634,996	27,180,101
C. Excess / (Deficit)	(348,368)	(362,300)	(272,041)	(204,864)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
Total Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	61,032	47,100	137,359	204,536
F. Prior Year Carry-Over	161,834	0	0	0
G. Adjusted Change in Fund Balance	(100,802)	47,100	137,359	204,536
H. Beginning Balance	8,909,957	8,809,155	8,856,255	8,993,614
I. Ending Balance	8,809,155	8,856,255	8,993,614	9,198,150
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,066,552	1,061,938	1,081,776	1,103,580
3- Designations				
Community Funded Designation	4,253,507	4,305,245	6,022,766	6,205,498
COVID-19 Uncertainties Designation	1,600,024	1,600,000	0	0
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth (COVID-19) Position (5 FTE @C3/S5)	85,750	85,750	85,750	85,750
Restricted Balances	556,322	556,322	556,322	556,322
I. Other Post-Employment Benefits (OPEB):				
Total OPEB Liability	4,665,779	4,665,779	3,869,987	2,835,160
Fiduciary Net Position	721,773	941,773	1,141,773	1,341,773
Total Net OPEB Liability	3,944,006	3,724,006	2,728,214	1,493,387

STATE FINANCIAL REPORTS

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	17,859,229.00	0.00	17,859,229.00	18,551,301.00	0.00	18,551,301.00	3.9%
2) Federal Revenue		8100-8299	0.00	1,145,113.00	1,145,113.00	0.00	270,710.00	270,710.00	-76.4%
3) Other State Revenue		8300-8599	235,595.00	1,605,533.00	1,841,128.00	201,650.00	1,888,079.00	2,089,729.00	13.5%
4) Other Local Revenue		8600-8799	2,631,666.00	2,428,888.00	5,060,554.00	2,710,557.00	2,154,451.00	4,865,008.00	-3.9%
5) TOTAL, REVENUES			20,726,490.00	5,179,534.00	25,906,024.00	21,463,508.00	4,313,240.00	25,776,748.00	-0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,214,230.00	2,526,347.00	10,740,577.00	8,558,285.00	2,888,942.00	11,447,227.00	6.6%
2) Classified Salaries		2000-2999	2,712,164.00	903,125.00	3,615,289.00	2,634,066.00	948,993.00	3,583,059.00	-0.9%
3) Employee Benefits		3000-3999	4,136,579.00	2,345,495.00	6,482,074.00	4,357,238.00	2,949,979.00	7,307,217.00	12.7%
4) Books and Supplies		4000-4999	528,675.00	794,269.00	1,322,944.00	721,084.00	247,953.00	969,037.00	-26.8%
5) Services and Other Operating Expenditures		5000-5999	1,691,639.00	1,443,511.00	3,135,150.00	1,337,109.00	613,204.00	1,950,313.00	-37.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	406,651.00	494,133.00	900,784.00	243,125.00	639,070.00	882,195.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,689,938.00	8,506,880.00	26,196,818.00	17,850,907.00	8,288,141.00	26,139,048.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,036,552.00	(3,327,346.00)	(290,794.00)	3,612,601.00	(3,974,901.00)	(362,300.00)	24.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	219,408.00	0.00	219,408.00	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(3,321,302.00)	3,321,302.00	0.00	(3,974,901.00)	3,974,901.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,131,310.00)	3,321,302.00	189,992.00	(3,565,501.00)	3,974,901.00	409,400.00	115.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,758.00)	(6,044.00)	(100,802.00)	47,100.00	0.00	47,100.00	-146.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,325,397.27	562,365.43	8,887,762.70	8,230,639.27	556,321.43	8,786,960.70	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,325,397.27	562,365.43	8,887,762.70	8,230,639.27	556,321.43	8,786,960.70	-1.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,325,397.27	562,365.43	8,887,762.70	8,230,639.27	556,321.43	8,786,960.70	-1.1%
2) Ending Balance, June 30 (E + F1e)			8,230,639.27	556,321.43	8,786,960.70	8,277,739.27	556,321.43	8,834,060.70	0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	150.00	0.00	150.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	556,322.43	556,322.43	0.00	556,322.43	556,322.43	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,161,937.27	0.00	7,161,937.27	7,213,801.27	0.00	7,213,801.27	0.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,066,552.00	0.00	1,066,552.00	1,061,938.00	0.00	1,061,938.00	-0.4%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	0.00	(1.00)	(1.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,701,651.52	(4,120,419.70)	1,581,231.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(577.16)	144,476.81	143,899.65				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	150.00	0.00	150.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,703,224.36	(3,975,942.89)	1,727,281.47				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	324,369.82	11,824.53	336,194.35				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			324,369.82	11,824.53	336,194.35				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,378,854.54	(3,987,767.42)	1,391,087.12				

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	56,764.00	0.00	56,764.00	56,764.00	0.00	56,764.00	0.0%
Education Protection Account State Aid - Current Year		8012	235,980.00	0.00	235,980.00	205,800.00	0.00	205,800.00	-12.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	71,525.00	0.00	71,525.00	71,525.00	0.00	71,525.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	17,144,286.00	0.00	17,144,286.00	17,880,224.00	0.00	17,880,224.00	4.3%
Unsecured Roll Taxes		8042	336,988.00	0.00	336,988.00	336,988.00	0.00	336,988.00	0.0%
Prior Years' Taxes		8043	13,686.00	0.00	13,686.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			17,859,229.00	0.00	17,859,229.00	18,551,301.00	0.00	18,551,301.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,859,229.00	0.00	17,859,229.00	18,551,301.00	0.00	18,551,301.00	3.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	127,810.00	127,810.00	0.00	147,481.00	147,481.00	15.4%
Special Education Discretionary Grants		8182	0.00	2,641.00	2,641.00	0.00	2,641.00	2,641.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	650.00	650.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		96,196.00	96,196.00		96,196.00	96,196.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		20,500.00	20,500.00		20,500.00	20,500.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		3,892.00	3,892.00		3,892.00	3,892.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	893,424.00	893,424.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,145,113.00	1,145,113.00	0.00	270,710.00	270,710.00	-76.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	40,400.00	0.00	40,400.00	40,400.00	0.00	40,400.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	194,302.00	72,591.00	266,893.00	161,250.00	52,675.00	213,925.00	-19.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	893.00	1,532,942.00	1,533,835.00	0.00	1,835,404.00	1,835,404.00	19.7%
TOTAL, OTHER STATE REVENUE			235,595.00	1,605,533.00	1,841,128.00	201,650.00	1,888,079.00	2,089,729.00	13.5%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,475,801.00	0.00	2,475,801.00	2,550,075.00	0.00	2,550,075.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,188.00	0.00	2,188.00	30,000.00	0.00	30,000.00	1271.1%
Interest		8660	99,500.00	0.00	99,500.00	90,000.00	0.00	90,000.00	-9.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	8,607.00	8,607.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	54,177.00	1,650,000.00	1,704,177.00	40,482.00	1,500,000.00	1,540,482.00	-9.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		770,281.00	770,281.00		654,451.00	654,451.00	-15.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,631,666.00	2,428,888.00	5,060,554.00	2,710,557.00	2,154,451.00	4,865,008.00	-3.9%
TOTAL, REVENUES			20,726,490.00	5,179,534.00	25,906,024.00	21,463,508.00	4,313,240.00	25,776,748.00	-0.5%

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,774,514.00	2,089,301.00	8,863,815.00	7,072,203.00	2,334,743.00	9,406,946.00	6.1%
Certificated Pupil Support Salaries		1200	444,778.00	259,103.00	703,881.00	450,061.00	369,864.00	819,925.00	16.5%
Certificated Supervisors' and Administrators' Salaries		1300	994,938.00	177,943.00	1,172,881.00	1,036,021.00	184,335.00	1,220,356.00	4.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,214,230.00	2,526,347.00	10,740,577.00	8,558,285.00	2,888,942.00	11,447,227.00	6.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	502,650.00	531,022.00	1,033,672.00	486,409.00	568,587.00	1,054,996.00	2.1%
Classified Support Salaries		2200	942,238.00	219,834.00	1,162,072.00	939,060.00	219,852.00	1,158,912.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	441,139.00	66,258.00	507,397.00	460,837.00	71,102.00	531,939.00	4.8%
Clerical, Technical and Office Salaries		2400	716,137.00	86,011.00	802,148.00	747,760.00	89,452.00	837,212.00	4.4%
Other Classified Salaries		2900	110,000.00	0.00	110,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,712,164.00	903,125.00	3,615,289.00	2,634,066.00	948,993.00	3,583,059.00	-0.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,298,615.00	1,437,520.00	2,736,135.00	1,372,806.00	1,591,605.00	2,964,411.00	8.3%
PERS		3201-3202	615,332.00	185,214.00	800,546.00	687,817.00	217,405.00	905,222.00	13.1%
OASDI/Medicare/Alternative		3301-3302	336,262.00	99,766.00	436,028.00	331,453.00	113,560.00	445,013.00	2.1%
Health and Welfare Benefits		3401-3402	1,654,261.00	585,887.00	2,240,148.00	1,340,387.00	940,332.00	2,280,719.00	1.8%
Unemployment Insurance		3501-3502	10,317.00	1,695.00	12,012.00	163,706.00	47,223.00	210,929.00	1656.0%
Workers' Compensation		3601-3602	116,186.00	34,704.00	150,890.00	116,069.00	39,854.00	155,923.00	3.3%
OPEB, Allocated		3701-3702	105,606.00	709.00	106,315.00	345,000.00	0.00	345,000.00	224.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,136,579.00	2,345,495.00	6,482,074.00	4,357,238.00	2,949,979.00	7,307,217.00	12.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	107,244.00	2,425.00	109,669.00	105,000.00	0.00	105,000.00	-4.3%
Materials and Supplies		4300	375,364.00	790,644.00	1,166,008.00	564,084.00	181,725.00	745,809.00	-36.0%
Noncapitalized Equipment		4400	21,067.00	1,200.00	22,267.00	22,000.00	66,228.00	88,228.00	296.2%
Food		4700	25,000.00	0.00	25,000.00	30,000.00	0.00	30,000.00	20.0%
TOTAL, BOOKS AND SUPPLIES			528,675.00	794,269.00	1,322,944.00	721,084.00	247,953.00	969,037.00	-26.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,091.00	21,617.00	46,708.00	74,000.00	58,500.00	132,500.00	183.7%
Dues and Memberships		5300	50,561.00	1,417.00	51,978.00	36,000.00	2,000.00	38,000.00	-26.9%
Insurance	5400 - 5450		139,203.00	0.00	139,203.00	130,000.00	0.00	130,000.00	-6.6%
Operations and Housekeeping Services		5500	456,176.00	0.00	456,176.00	400,000.00	0.00	400,000.00	-12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,642.00	172,123.00	311,765.00	187,609.00	74,052.00	261,661.00	-16.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	783,100.00	1,248,354.00	2,031,454.00	413,500.00	478,652.00	892,152.00	-56.1%
Communications		5900	97,866.00	0.00	97,866.00	96,000.00	0.00	96,000.00	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,691,639.00	1,443,511.00	3,135,150.00	1,337,109.00	613,204.00	1,950,313.00	-37.8%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	37,728.00	0.00	37,728.00	35,000.00	0.00	35,000.00	-7.2%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	3,500.00	3,500.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	90,950.00	90,950.00	0.00	232,047.00	232,047.00	155.1%
Payments to JPAs		7143	73,670.00	399,683.00	473,353.00	0.00	407,023.00	407,023.00	-14.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	7,257.00	0.00	7,257.00	3,727.00	0.00	3,727.00	-48.6%
Other Debt Service - Principal		7439	287,996.00	0.00	287,996.00	204,398.00	0.00	204,398.00	-29.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			406,651.00	494,133.00	900,784.00	243,125.00	639,070.00	882,195.00	-2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,689,938.00	8,506,880.00	26,196,818.00	17,850,907.00	8,288,141.00	26,139,048.00	-0.2%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	219,408.00	0.00	219,408.00	0.00	0.00	0.00	-100.0%
(d) TOTAL, USES			219,408.00	0.00	219,408.00	0.00	0.00	0.00	-100.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,321,302.00)	3,321,302.00	0.00	(3,974,901.00)	3,974,901.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,321,302.00)	3,321,302.00	0.00	(3,974,901.00)	3,974,901.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,131,310.00)	3,321,302.00	189,992.00	(3,565,501.00)	3,974,901.00	409,400.00	115.5%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,859,229.00	0.00	17,859,229.00	18,551,301.00	0.00	18,551,301.00	3.9%
2) Federal Revenue		8100-8299	0.00	1,145,113.00	1,145,113.00	0.00	270,710.00	270,710.00	-76.4%
3) Other State Revenue		8300-8599	235,595.00	1,605,533.00	1,841,128.00	201,650.00	1,888,079.00	2,089,729.00	13.5%
4) Other Local Revenue		8600-8799	2,631,666.00	2,428,888.00	5,060,554.00	2,710,557.00	2,154,451.00	4,865,008.00	-3.9%
5) TOTAL, REVENUES			20,726,490.00	5,179,534.00	25,906,024.00	21,463,508.00	4,313,240.00	25,776,748.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	10,335,277.00	6,100,549.00	16,435,826.00	11,003,384.00	5,765,401.00	16,768,785.00	2.0%
2) Instruction - Related Services	2000-2999		2,097,578.00	639,812.00	2,737,390.00	2,311,307.00	701,292.00	3,012,599.00	10.1%
3) Pupil Services	3000-3999		436,805.00	206,153.00	642,958.00	453,745.00	372,437.00	826,182.00	28.5%
4) Ancillary Services	4000-4999		20,001.00	354.00	20,355.00	0.00	374.00	374.00	-98.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,217,487.00	22,366.00	2,239,853.00	2,086,009.00	23,631.00	2,109,640.00	-5.8%
8) Plant Services	8000-8999		2,176,139.00	1,043,513.00	3,219,652.00	1,753,337.00	785,936.00	2,539,273.00	-21.1%
9) Other Outgo	9000-9999		406,651.00	494,133.00	900,784.00	243,125.00	639,070.00	882,195.00	-2.1%
10) TOTAL, EXPENDITURES			17,689,938.00	8,506,880.00	26,196,818.00	17,850,907.00	8,288,141.00	26,139,048.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,036,552.00	(3,327,346.00)	(290,794.00)	3,612,601.00	(3,974,901.00)	(362,300.00)	24.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	219,408.00	0.00	219,408.00	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(3,321,302.00)	3,321,302.00	0.00	(3,974,901.00)	3,974,901.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,131,310.00)	3,321,302.00	189,992.00	(3,565,501.00)	3,974,901.00	409,400.00	115.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,758.00)	(6,044.00)	(100,802.00)	47,100.00	0.00	47,100.00	-146.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,325,397.27	562,365.43	8,887,762.70	8,230,639.27	556,321.43	8,786,960.70	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,325,397.27	562,365.43	8,887,762.70	8,230,639.27	556,321.43	8,786,960.70	-1.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,325,397.27	562,365.43	8,887,762.70	8,230,639.27	556,321.43	8,786,960.70	-1.1%
2) Ending Balance, June 30 (E + F1e)			8,230,639.27	556,321.43	8,786,960.70	8,277,739.27	556,321.43	8,834,060.70	0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	150.00	0.00	150.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	556,322.43	556,322.43	0.00	556,322.43	556,322.43	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,161,937.27	0.00	7,161,937.27	7,213,801.27	0.00	7,213,801.27	0.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,066,552.00	0.00	1,066,552.00	1,061,938.00	0.00	1,061,938.00	-0.4%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	0.00	(1.00)	(1.00)	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	1.00	1.00
4203	ESSA: Title III, English Learner Student Program	1.00	1.00
6230	California Clean Energy Jobs Act	62,362.81	62,362.81
6300	Lottery: Instructional Materials	146,815.60	146,812.60
6500	Special Education	0.85	0.85
6512	Special Ed: Mental Health Services	3,039.00	3,039.00
6546	Mental Health-Related Services	4,474.00	4,474.00
7311	Classified School Employee Professional Development Block Grant	8,666.00	8,666.00
7388	SB 117 COVID-19 LEA Response Funds	22,682.00	22,682.00
7415	Classified School Employee Summer Assistance Program	17,671.00	17,671.00
7510	Low-Performing Students Block Grant	54,853.47	54,853.47
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	55,202.39	55,205.39
9010	Other Restricted Local	180,553.31	180,553.31
Total, Restricted Balance		556,322.43	556,322.43



Reed Union School District

2021-22 Budget Workshop

REED UNION SCHOOL DISTRICT

2021-22 PROPOSED
BUDGET

School Board

A.J. Brady
Jacqueline Jaffee
Sherry Wangerheim
Liz Webb
Afsaneh Zolaghari

Nancy Lynch, Ed.D.
Superintendent

Our Mission... Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.

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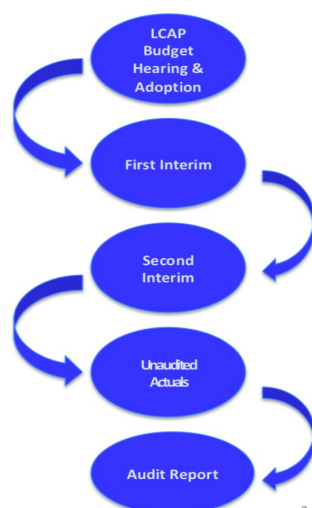
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Reed Union School District

Budget Cycle

- **LCAP and Budget Hearing & Adoption – June 2021**
 - LCAP Hearing and Adoption
 - Budget Hearing and Adoption
 - Key assumptions developed
 - Revenue analysis
 - Expenditure analysis
- **First Interim – December 2021**
 - Revision of key assumptions
 - Budget revisions as of Oct. 31, 2021
- **Second Interim – March 2022**
 - Revision of key assumptions
 - Budget revisions as of Dec. 31, 2021
- **Unaudited Actuals – September 2022**
 - Analyze actual revenues & expenditures
 - Close the “books” actuals as of Jun. 30, 2022
 - Board reviews and approves/disapproves report
- **Annual Audit – December 2022**
 - Independent audit firm tests district’s transactions
 - Independent audit firm prepares audit report
 - Board reviews and approves/disapproves audit report



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 Reed Union School District Assumptions - Revenues	
• Student Enrollment	1,061
• Attendance Factor	97.0%
• Average Daily Attendance (ADA)	1,029.17
• Property Taxes	3.75%
• Parcel Taxes	3.0%
• Foundation for Reed Schools Grant	\$1.5 Million
• Lottery ADA (1,181.46 x 1.0446)	1,075.07
• Unrestricted Lottery Funding	\$150.00
• Restricted Lottery Funding	\$49.00

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 Reed Union School District Assumptions - Expenditures	
• RDTA Salary Agreement	4.0%
• CSEA Salary Agreement	TBD
• CalSTRS Employer Rate	16.92%
• CalPERS Employer Rate	22.91%
• Health & Welfare	At Current Capped Levels
• Other Statutory Benefits	9.918% (FICA, MEDI, SUI, WC)
• Books & Supplies (CA CPI)	3.84%
• Operating Contracts (CA CPI)	3.84%
• Transfers In (from Fund 40)	\$409,400
• Contribution to Other Programs	\$3,974,901 (\$500,000 Foundation Contribution)

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Reed Union School District

Property Tax Estimates

2021-22 Secured Taxes

- Projection: 3.75% change from prior year
- Reflect projected changes in assessed values
- Based on latest information from County Assessor's Office

2021-22 Homeowners' Exemptions

- Projection: 0.00% change from prior year
- Home owners apply for an exemption to the state

2021-22 Unsecured Taxes

- Projection: 0.00% change from prior year
- Unsecured taxes include: boats, aircraft, business machinery

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Reed Union School District

Other Local Sources

2021-22 Parcel Tax Estimates

- Expiration date: June 30, 2031
- Annual escalation percentage: 3.0%
- Parcel Tax Rate: \$624.56
- Parcel Tax Estimate: \$2,550,075
- Parcel Taxes represent approximately 10.0% of General Fund revenue*

2021-22 Foundation for Reed Schools

- \$1,500,000
- Represents approximately 6.0% of General Fund revenues*

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Reed Union School District

State Outlook – May Revision

Proposition 98 funding estimate: \$93.7 billion for 2021-22

Local Control Funding Formula (LCFF) Cost Of Living Adjustment (COLA) for 2021-22: 1.70%

- Compounded with the deferred 2020-21 COLA: **Compounded COLA 4.05%**
- May Revision includes \$520 million Proposition 98 funding for an additional 1.0% increase
- This proposal is only for the LCFF and calculates to a **super COLA of 5.07%**

The Governor's budget proposes paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion from June 2022 to July 2022

Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-21 and 2021-22 COLAs

Also included in the May Revision are one-time funding proposals for the following programs:

- Reopening of Schools – **Plan approved in May, included in RUSD's Proposed Budget**
- Expanded Learning Time – **Plan approved in May, included in RUSD's Proposed Budget**
- Universal Transitional Kindergarten Planning Grant
- Community Schools
- Comprehensive Student Supports
- Educator Preparation, Retention and Training
- Child Nutrition
- Broadband

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Reed Union School District

Enrollment and Staffing Projections

Reed School

2020-21 Actual				2021-22 Projected			
Grade	Enrollment 02/04/2021	Current FTE	Student Ratio	Grade	Enrollment Cohort	Projected FTE	Student Ratio
K	94	6.0	15.67	K	100 *	5.0	20.00
1	83	5.0	16.60	1	101	5.0	20.20
2	100	6.0	16.67	2	90	5.0	18.00
Total	277	17.0		Total	291	15.0	

*77 Kindergarten applications received as of 02/04/2021

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Reed Union School District

Enrollment and Staffing Projections

Bel Aire School

2020-21				2021-22			
Actual				Projected			
Grade	Enrollment 02/04/2021	Current FTE	Student Ratio	Grade	Enrollment Cohort	Projected FTE	Student Ratio
3	92	5.0	18.40	3	114	6.0	19.00
4	113	7.0	16.14	4	106	5.0	21.20
5	123	7.0	17.57	5	127	6.0	21.17
Total	328	19.0		Total	347	17.0	

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Reed Union School District

Enrollment and Staffing Projections

Del Mar School

3A Subject	Current FTE	2020-21 Enrollment as of 02/04/2021			3B Subject	Projected FTE	2021-22 Enrollment Projection		
		6th Grade	7th Grade	8th Grade			6th Grade	7th Grade	8th Grade
Humanities	11.00	131	141	163	Humanities	10.00	133	138	152
Math	5.00				Math	5.00			
Science	4.00				Science	4.00			
Technology	2.00				Technology	2.00			
Art	1.00				Art	1.00			
Music	1.20				Music	1.20			
Spanish	2.80				Spanish	2.80			
PE	4.00				PE	3.00			
ExDL	2.00	7	11	9	ExDL	-			
Total FTE	33.00	Total Enrollment 462			Total FTE	29.00	Total Enrollment 423		

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 Reed Union School District Proposed Budget				
	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 1st Projected Budget	2023-24 2nd Projected Budget
A. Revenues				
1- LCFF Sources	292,744	262,564	252,274	242,499
2- Property Taxes	17,566,485	18,288,737	18,825,144	19,377,643
3- Federal Sources	1,145,113	270,710	270,710	270,710
4- State Sources	797,366	986,954	939,626	894,665
e. CalSTRS On-Behalf	1,043,762	1,102,775	1,116,560	1,130,517
5- Parcel Taxes	2,475,801	2,550,075	2,626,577	2,705,375
6- Foundation for Reed Schools	1,650,000	1,500,000	1,500,000	1,500,000
7- Local Sources	164,472	160,482	161,382	162,291
8- Special Education - SELPA Allocation	770,281	654,451	670,681	691,540
Total Revenues	25,906,024	25,776,748	26,362,954	26,975,238
B. Expenditures				
1- Certificated Salaries	10,740,577	11,447,227	11,840,267	12,057,749
2- Classified Salaries	3,615,289	3,583,059	3,677,696	3,745,611
3- Benefits	6,482,074	7,307,217	7,226,868	7,312,253
a. CalSTRS	1,692,373	1,861,636	1,926,793	1,955,695
b. CalPERS	800,546	905,222	936,905	950,958
c. Health & Welfare	2,240,148	2,280,719	2,283,524	2,300,651
d. Statutory (i.e. FICA, Medi, WC)	705,245	1,156,865	963,086	974,432
e. CalSTRS On-Behalf	1,043,762	1,102,775	1,116,560	1,130,517
4- Books & Supplies	1,322,944	969,037	904,248	925,950
5- Operating Costs	2,973,316	1,950,313	2,069,845	2,200,481
6- Capital Outlay	0	0	0	0
7- Other Outgo	1,120,192	882,195	916,071	938,057
Total Expenditures	26,254,392	26,139,048	26,634,996	27,180,101

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 Reed Union School District Proposed Budget				
	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 1st Projected Budget	2023-24 2nd Projected Budget
A. Revenues	25,906,024	25,776,748	26,362,954	26,975,238
B. Expenditures	26,254,392	26,139,048	26,634,996	27,180,101
C. Excess / (Deficit)	(348,368)	(362,300)	(272,041)	(204,864)
D. Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	61,032	47,100	137,359	204,536
F. Prior Year Carry-Over	161,834	0	0	0
G. Adjusted Change in Fund Balance	(100,802)	47,100	137,359	204,536
H. Beginning Balance	8,909,957	8,809,155	8,856,255	8,993,614
I. Ending Balance	8,809,155	8,856,255	8,993,614	9,198,150
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,066,552	1,061,938	1,081,776	1,103,580
3- Designations				
Community Funded Designation	4,253,507	4,305,245	6,022,766	6,205,498
COVID-19 Uncertainties Designation	1,600,024	1,600,000	0	0
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth (COVID-19) Position (5 FTE @C3/S5)	85,750	85,750	85,750	85,750
Restricted Balances	556,322	556,322	556,322	556,322

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Reed Union School District

Education Code 421279(a)(2)(B)

2021-22 Budget Adoption Reserves

Reed Union School District

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing,

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

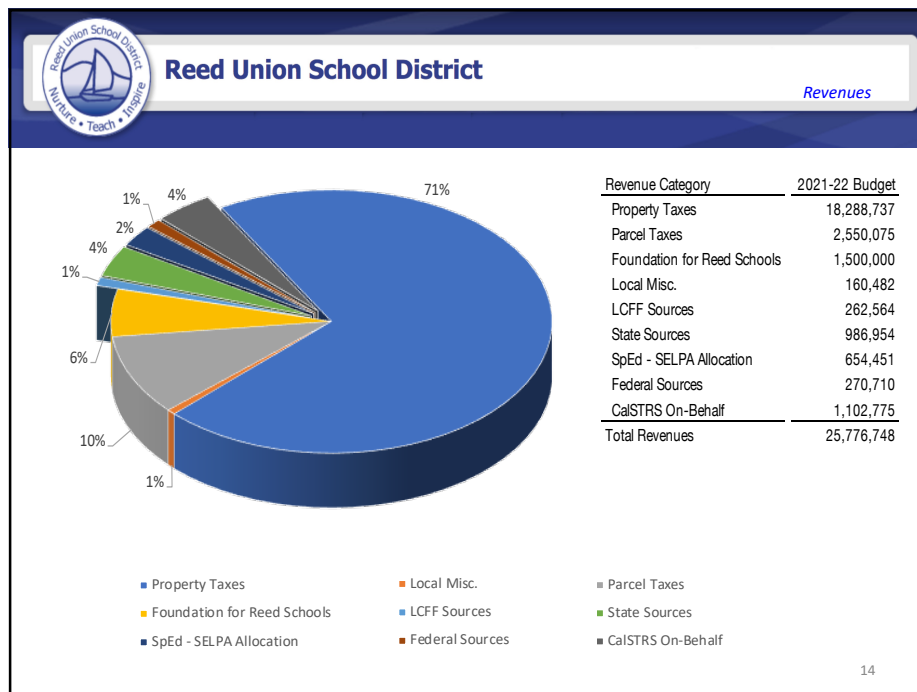
	2021-22
Total General Fund Expenditures & Other Uses	\$ 26,548,448
Minimum Reserve requirement	4% \$ 1,061,938
General Fund Combined Ending Fund Balance	\$ 8,856,255
Special Reserve Fund Ending Fund Balance	-
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ 2,000
Restricted	\$ 556,322
Committed	
Assigned	\$ 7,235,995
Reserve for economic uncertainties	\$ 1,061,938
Unassigned and Unappropriated	-
Subtotal Assigned, Unassigned & Unappropriated	\$ 8,297,933
Total Components of ending balance	\$ 8,856,255
Assigned & Unassigned balances above the minimum reserve requirement	\$ 7,235,995

Statement of Reasons

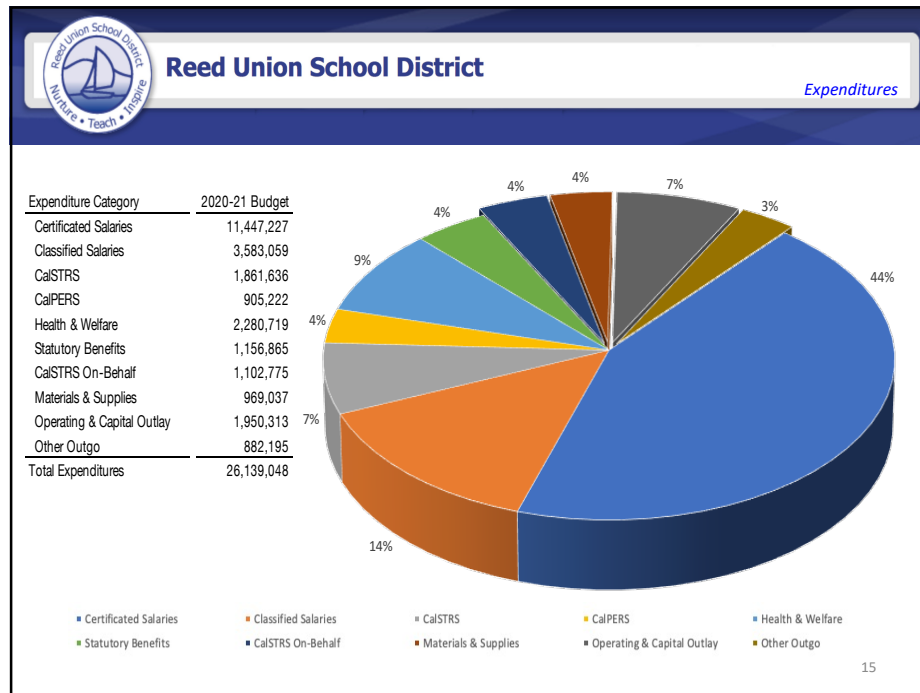
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

A - Community Funded Designation	\$ 4,305,245
B - COVID-19 Uncertainties Designation	\$ 1,600,000
C - SpEd Uncertainties Designation	\$ 500,000
D - Technology Replacement	\$ 400,000
E - OPEB Designation	\$ 345,000
F - Growth (COVID-19) Position (5 FTE @ \$3/55)	\$ 85,750

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Reed Union School District *2021-22 Budget Workshop*

REED UNION SCHOOL DISTRICT

2021-22 PROPOSED BUDGET

School Board

A.J. Brady
Jacqueline Jaffee
Sherry Wangenheim
Liz Webb
Afanehi Zolfaghari

Nancy Lynch, Ed.D
Superintendent

Our Mission... Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.

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STATE MISCELLANEOUS REPORTS

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,181.00	1,181.00	1,181.00	1,075.00	1,075.00	1,075.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,181.00	1,181.00	1,181.00	1,075.00	1,075.00	1,075.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,181.00	1,181.00	1,181.00	1,075.00	1,075.00	1,075.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,049,951.00		2,049,951.00			2,049,951.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	2,049,951.00	0.00	2,049,951.00	0.00	0.00	2,049,951.00
Capital assets being depreciated:						
Land Improvements	9,039,585.00		9,039,585.00			9,039,585.00
Buildings	54,267,913.00		54,267,913.00			54,267,913.00
Equipment	185,285.00		185,285.00			185,285.00
Total capital assets being depreciated	63,492,783.00	0.00	63,492,783.00	0.00	0.00	63,492,783.00
Accumulated Depreciation for:						
Land Improvements	(6,719,154.00)		(6,719,154.00)			(6,719,154.00)
Buildings	(22,701,576.00)		(22,701,576.00)			(22,701,576.00)
Equipment	(165,382.00)		(165,382.00)			(165,382.00)
Total accumulated depreciation	(29,586,112.00)	0.00	(29,586,112.00)	0.00	0.00	(29,586,112.00)
Total capital assets being depreciated, net	33,906,671.00	0.00	33,906,671.00	0.00	0.00	33,906,671.00
Governmental activity capital assets, net	35,956,622.00	0.00	35,956,622.00	0.00	0.00	35,956,622.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated		0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF			JUNE							
A. BEGINNING CASH			7,914,753.00	6,696,310.00	4,661,850.00	2,765,619.00	509,159.00	(915,301.00)	7,786,639.00	7,002,179.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes			0.00	0.00	0.00	0.00	0.00	77,000.00	0.00	77,000.00
Miscellaneous Funds			0.00	0.00	0.00	0.00	0.00	8,800,000.00	0.00	0.00
Federal Revenue			0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Other State Revenue			0.00	0.00	459,729.00	0.00	900,000.00	0.00	700,000.00	0.00
Other Local Revenue			0.00	0.00	20,000.00	25,000.00	0.00	1,600,000.00	850,000.00	425,000.00
Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	409,400.00	0.00	0.00
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			0.00	0.00	479,729.00	25,000.00	900,000.00	10,886,400.00	1,650,000.00	502,000.00
C. DISBURSEMENTS										
Certificated Salaries			0.00	1,040,657.00	1,040,657.00	1,040,657.00	1,040,657.00	1,040,657.00	1,040,657.00	1,040,657.00
Classified Salaries			160,992.00	311,097.00	311,097.00	311,097.00	311,097.00	311,097.00	311,097.00	311,097.00
Employee Benefits			72,451.00	657,706.00	657,706.00	657,706.00	657,706.00	657,706.00	657,706.00	657,706.00
Books and Supplies			320,000.00	175,000.00	142,000.00	122,000.00	35,000.00	45,000.00	25,000.00	25,000.00
Services			290,000.00	275,000.00	300,000.00	150,000.00	130,000.00	130,000.00	400,000.00	70,000.00
Capital Outlay			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo			0.00	180,000.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00
Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			843,443.00	2,639,460.00	2,451,460.00	2,281,460.00	2,324,460.00	2,184,460.00	2,434,460.00	2,254,460.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable			0.00	650,000.00	75,500.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	650,000.00	75,500.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable			0.00	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing			0.00							
TOTAL BALANCE SHEET ITEMS			0.00	605,000.00	75,500.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,218,443.00)	(2,034,460.00)	(1,896,231.00)	(2,256,460.00)	(1,424,460.00)	8,701,940.00	(784,460.00)	(1,752,460.00)
F. ENDING CASH (A + E)			6,696,310.00	4,661,850.00	2,765,619.00	509,159.00	(915,301.00)	7,786,639.00	7,002,179.00	5,249,719.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	ESTIMATES THROUGH THE MONTH OF					June	July	TOTAL	BUDGET
		March	April	May	June	July				
ESTIMATES THROUGH THE MONTH OF	JUNE	5,249,719.00	3,255,259.00	9,846,536.00	8,787,794.00					
A. BEGINNING CASH										
B. RECEIPTS										
L. OFF/Revenue Limit Sources	8010-8019	0.00	77,000.00	0.00	31,564.00				262,564.00	262,564.00
Principal Apportionment	8020-8079	0.00	7,988,737.00	600,000.00	900,000.00				18,288,737.00	18,288,737.00
Property Taxes	8080-8099	0.00	0.00	0.00	0.00				0.00	0.00
Miscellaneous Funds	8100-8299	100,000.00	0.00	70,710.00	0.00				270,710.00	270,710.00
Federal Revenue	8300-8599	0.00	0.00	0.00	30,000.00				2,089,729.00	2,089,729.00
Other State Revenue	8600-8799	0.00	600,000.00	345,008.00	1,000,000.00				4,865,008.00	4,865,008.00
Other Local Revenue	8810-8929	0.00	0.00	0.00	0.00				409,400.00	409,400.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00				0.00	0.00
All Other Financing Sources		100,000.00	8,665,737.00	1,015,718.00	1,961,564.00				26,186,148.00	26,186,148.00
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	1,040,657.00	1,040,657.00	1,040,657.00	1,040,657.00				11,447,227.00	11,447,227.00
Classified Salaries	2000-2999	311,097.00	311,097.00	311,097.00	311,097.00				3,583,059.00	3,583,059.00
Employee Benefits	3000-3999	657,706.00	657,706.00	657,706.00	657,706.00				7,307,217.00	7,307,217.00
Books and Supplies	4000-4999	35,000.00	15,000.00	15,000.00	15,037.00				969,037.00	969,037.00
Services	5000-5999	50,000.00	50,000.00	50,000.00	55,313.00				1,950,313.00	1,950,313.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00				0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	402,195.00				882,195.00	882,195.00
Interfund Transfers Out	7500-7629	0.00	0.00	0.00	0.00				0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00				0.00	0.00
TOTAL DISBURSEMENTS		2,084,460.00	2,074,460.00	2,074,460.00	2,482,005.00				26,139,048.00	26,139,048.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00				0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00				725,500.00	725,500.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00				0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00				0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00				0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00				0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00				0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00				725,500.00	725,500.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00				420,000.00	420,000.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00				0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00				0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00				0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00				0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00				420,000.00	420,000.00
Nonoperating										
Suspense Clearing	9910								0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00				305,500.00	305,500.00
E. NET INCREASE/DECREASE (B - C + D)		(1,984,460.00)	6,591,277.00	(1,058,742.00)	(520,441.00)				352,600.00	47,100.00
F. ENDING CASH (A + E)		3,255,259.00	9,846,536.00	8,787,794.00	8,267,353.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									8,267,353.00	

ANNUAL BUDGET REPORT:

July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. 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, 52060, 52061, and 52062.



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: Reed Union School District

Date: June 01, 2021

Place: Reed Union School District

Date: June 01, 2021

Time: 06:00 PM

Adoption Date: June 08, 2021

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Carlos Estrella

Telephone: (415) 383-1116

Title: Business Manager

E-mail: cestrella@reedschools.org

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	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 08, 2021	
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?		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:
RUSD is a member of the Marin Schools Insurance Authority, in which is an on-going participant
of the Workers' Compensation program.

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

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

Date of Meeting: Jun 08, 2021

For additional information on this certification, please contact:

Name: Carlos Estrella

Title: Business Manager

Telephone: (415) 383-1116

E-mail: cestrella@reedschools.org

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 (2018-19)				
District Regular	1,330	1,330		
Charter School				
Total ADA	1,330	1,330	0.0%	Met
Second Prior Year (2019-20)				
District Regular	1,312	1,312		
Charter School				
Total ADA	1,312	1,312	0.0%	Met
First Prior Year (2020-21)				
District Regular	1,181	1,181		
Charter School		0		
Total ADA	1,181	1,181	0.0%	Met
Budget Year (2021-22)				
District Regular	1,075			
Charter School	0			
Total ADA	1,075			

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 (2018-19)				
District Regular	1,364	1,364		
Charter School				
Total Enrollment	1,364	1,364	0.0%	Met
Second Prior Year (2019-20)				
District Regular	1,305	1,305		
Charter School				
Total Enrollment	1,305	1,305	0.0%	Met
First Prior Year (2020-21)				
District Regular	1,061	1,061		
Charter School				
Total Enrollment	1,061	1,061	0.0%	Met
Budget Year (2021-22)				
District Regular	1,050			
Charter School				
Total Enrollment	1,050			

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 (2018-19)			
District Regular	1,330	1,364	
Charter School		0	
Total ADA/Enrollment	1,330	1,364	97.5%
Second Prior Year (2019-20)			
District Regular	1,312	1,305	
Charter School			
Total ADA/Enrollment	1,312	1,305	100.5%
First Prior Year (2020-21)			
District Regular	1,181	1,061	
Charter School	0		
Total ADA/Enrollment	1,181	1,061	111.3%
Historical Average Ratio:			103.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			103.6%

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 (2021-22)				
District Regular	1,075	1,050		
Charter School	0			
Total ADA/Enrollment	1,075	1,050	102.4%	Met
1st Subsequent Year (2022-23)				
District Regular	1,064	1,064		
Charter School	0	0		
Total ADA/Enrollment	1,064	1,064	100.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,053	1,053		
Charter School	0	0		
Total ADA/Enrollment	1,053	1,053	100.0%	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)

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: Basic Aid

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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	1,181.00	1,075.00	1,064.25	1,053.61
b. Prior Year ADA (Funded)		1,181.00	1,075.00	1,064.25
c. Difference (Step 1a minus Step 1b)		(106.00)	(10.75)	(10.64)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-8.98%	-1.00%	-1.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
	-8.98%	-1.00%	-1.00%	-1.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	N/A	N/A	N/A	N/A

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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	17,566,485.00	18,288,737.00	18,825,144.00	19,377,643.00
Percent Change from Previous Year		4.11%	2.93%	2.93%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.11% to 5.11%	1.93% to 3.93%	1.93% to 3.93%

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	17,859,229.00	18,551,301.00	19,077,418.00	19,620,142.00
District's Projected Change in LCFF Revenue:		3.88%	2.84%	2.84%
Basic Aid Standard:		3.11% to 5.11%	1.93% to 3.93%	1.93% to 3.93%
Status:		Not 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)

Subsequent fiscal years include anticipated state budget reductions and cautionary projections for local property taxes.

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 (2018-19)	13,429,736.13	16,107,319.52	83.4%
Second Prior Year (2019-20)	14,631,605.30	17,829,943.51	82.1%
First Prior Year (2020-21)	15,062,973.00	17,689,938.00	85.1%
Historical Average Ratio:			83.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	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):	80.5% to 86.5%	80.5% to 86.5%	80.5% to 86.5%

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 (2021-22)	15,549,589.00	17,850,907.00	87.1%	Not Met
1st Subsequent Year (2022-23)	16,140,363.00	18,521,768.00	87.1%	Not Met
2nd Subsequent Year (2023-24)	16,507,581.00	18,946,138.00	87.1%	Not 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)

Subsequent fiscal year budgets include expenditure budgets aligned to projected revenues.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-8.98%	-1.00%	-1.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-18.98% to 1.02%	-11.00% to 9.00%	-11.00% to 9.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-13.98% to -3.98%	-6.00% to 4.00%	-6.00% to 4.00%

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 (2020-21)	1,145,113.00		
Budget Year (2021-22)	270,710.00	-76.36%	Yes
1st Subsequent Year (2022-23)	270,710.00	0.00%	No
2nd Subsequent Year (2023-24)	270,710.00	0.00%	No

Explanation:
(required if Yes)

Federal revenue includes one-time federal COVID-19 relief funding during the current fiscal year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2020-21)	1,841,128.00		
Budget Year (2021-22)	2,089,729.00	13.50%	Yes
1st Subsequent Year (2022-23)	2,726,867.00	30.49%	Yes
2nd Subsequent Year (2023-24)	2,716,720.00	-0.37%	No

Explanation:
(required if Yes)

State revenue includes one-time state COVID-19 relief funding during the current fiscal year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2020-21)	5,060,554.00		
Budget Year (2021-22)	4,865,008.00	-3.86%	Yes
1st Subsequent Year (2022-23)	4,287,959.00	-11.86%	Yes
2nd Subsequent Year (2023-24)	4,367,666.00	1.86%	No

Explanation:
(required if Yes)

RUSD saw a reduction in local revenues anticipated throughout the year due to COVID-19.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2020-21)	1,322,944.00		
Budget Year (2021-22)	969,037.00	-26.75%	Yes
1st Subsequent Year (2022-23)	904,248.00	-6.69%	Yes
2nd Subsequent Year (2023-24)	925,950.00	2.40%	No

Explanation:
(required if Yes)

Budget does not include any anticipated prior year carryover budgets, and expenditures related to COVID-19 needs.

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

First Prior Year (2020-21)	3,135,150.00		
Budget Year (2021-22)	1,950,313.00	-37.79%	Yes
1st Subsequent Year (2022-23)	2,069,845.00	6.13%	Yes
2nd Subsequent Year (2023-24)	2,200,481.00	6.31%	Yes

Explanation:
(required if Yes)

Budget does not include any anticipated prior year carryover budgets, and expenditures related to COVID-19 needs.

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 (2020-21)	8,046,795.00		
Budget Year (2021-22)	7,225,447.00	-10.21%	Met
1st Subsequent Year (2022-23)	7,285,536.00	0.83%	Met
2nd Subsequent Year (2023-24)	7,355,096.00	0.95%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	4,458,094.00		
Budget Year (2021-22)	2,919,350.00	-34.52%	Not Met
1st Subsequent Year (2022-23)	2,974,093.00	1.88%	Met
2nd Subsequent Year (2023-24)	3,126,431.00	5.12%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

- 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)

Budget does not include any anticipated prior year carryover budgets, and expenditures related to COVID-19 needs.

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

Budget does not include any anticipated prior year carryover budgets, and expenditures related to COVID-19 needs.

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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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, 6500-6540 and 6546, 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, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	25,036,266.00		
	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
	c. Net Budgeted Expenditures and Other Financing Uses	25,036,266.00	751,087.98	785,939.00 Status: 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:

☐	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐	Other (explanation must be provided)

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

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 (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
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)	971,566.00	1,027,005.00	1,066,552.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	195,128.65	0.00
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	(1.00)
e. Available Reserves (Lines 1a through 1d)	971,566.00	1,222,133.65	1,066,551.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	23,879,755.32	24,728,565.59	26,416,226.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	23,879,755.32	24,728,565.59	26,416,226.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.1%	4.9%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.6%	1.3%

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 (2018-19)	1,661,105.05	16,107,319.52	N/A	Met
Second Prior Year (2019-20)	127,561.14	17,829,943.51	N/A	Met
First Prior Year (2020-21)	(94,758.00)	17,909,346.00	0.5%	Met
Budget Year (2021-22) (Information only)	47,100.00	17,850,907.00		

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 (2018-19)	6,536,731.08	6,536,731.08	0.0%		Met
Second Prior Year (2019-20)	8,197,836.13	8,197,836.13	0.0%		Met
First Prior Year (2020-21)	7,364,762.13	8,325,397.27	N/A		Met
Budget Year (2021-22) (Information only)	8,230,639.27				

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)

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, as referenced in Education Code Section 42238.02, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,075	1,064	1,051
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):

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

No

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	26,139,048.00	26,634,995.00	27,180,101.00
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)	26,139,048.00	26,634,995.00	27,180,101.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	784,171.44	799,049.85	815,403.03
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)	784,171.44	799,049.85	815,403.03

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):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,061,938.00	1,081,776.00	1,103,580.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	(1.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,061,937.00	1,081,776.00	1,103,580.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.06%	4.06%	4.06%
District's Reserve Standard (Section 10B, Line 7):	784,171.44	799,049.85	815,403.03
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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?

No

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

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?

No

- 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:

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?

No

- 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)?

No

- 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 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 (2020-21)	(3,321,302.00)			
Budget Year (2021-22)	(3,974,901.00)	653,599.00	19.7%	Not Met
1st Subsequent Year (2022-23)	(3,817,300.00)	(157,601.00)	-4.0%	Met
2nd Subsequent Year (2023-24)	(3,948,183.00)	130,883.00	3.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	409,400.00			
Budget Year (2021-22)	409,400.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	409,400.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	409,400.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

RUSD saw a reduction in local revenues anticipated throughout the year due to COVID-19. Contribution to local programs were needed during the current year.

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

Explanation:
(required if NOT met)

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)

No

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, 2021
	15	Fund 51	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases					25,188,660
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (do not include OPEB):					
TOTAL:					25,188,660

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

--

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?

n/a

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)

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
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

2,691,184.00
551,716.00
2,139,468.00
Actuarial
Jun 30, 2020

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
345,000.00	345,000.00	345,000.00
345,000.00	345,000.00	345,000.00
120,000.00	120,000.00	120,000.00
44	44	44

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)

No

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:

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	91.0	91.0	91.0	91.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

May 18, 2021

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

Yes

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?

Yes

If Yes, date of budget revision board adoption:

Jun 01, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	51.0	51.0	51.0	51.0

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 08, 2021

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

Yes

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?

Yes

If Yes, date of budget revision board adoption:

Jun 01, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (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			

Classified (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:

--

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (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?			

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	12.0	12.0	12.0	12.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	No
90,021	45,010	0
4.0%	2.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 08, 2021

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?

Yes

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? | No |
| A2. Is the system of personnel position control independent from the payroll system? | Yes |
| 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) | Yes |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| 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? | No |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. Is the district's financial system independent of the county office system? | No |
| 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) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	25,625,592.00	0.00	25,625,592.00	0.00	2,500,000.00	23,125,592.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	575,246.00	0.00	575,246.00	0.00	170,000.00	405,246.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	177,648.00	0.00	177,648.00	0.00	57,000.00	120,648.00	
Net Pension Liability	22,543,531.00	0.00	22,543,531.00	250,000.00	0.00	22,793,531.00	
Total/Net OPEB Liability	4,672,152.00	0.00	4,672,152.00	0.00	345,000.00	4,327,152.00	
Compensated Absences Payable	169,941.00	0.00	169,941.00	30,000.00	0.00	199,941.00	
Governmental activities long-term liabilities	53,764,110.00	0.00	53,764,110.00	280,000.00	3,072,000.00	50,972,110.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,416,226.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,280,899.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	295,253.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	219,408.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				514,661.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				24,620,666.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,181.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		20,847.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	24,001,488.39	19,054.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	24,001,488.39	19,054.24
B. Required effort (Line A.2 times 90%)	21,601,339.55	17,148.82
C. Current year expenditures (Line I.E and Line II.B)	24,620,666.00	20,847.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	331,848.63		161,982.60	493,831.23
2. State Lottery Revenue	8560	194,302.00		72,591.00	266,893.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		526,150.63	0.00	234,573.60	760,724.23
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	120,248.00			120,248.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	32,894.00			32,894.00
4. Books and Supplies	4000-4999	0.00		87,758.00	87,758.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		153,142.00	0.00	87,758.00	240,900.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	373,008.63	0.00	146,815.60	519,824.23
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	18,551,301.00	2.84%	19,077,418.00	2.84%	19,620,142.00
2. Federal Revenues	8100-8299	270,710.00	0.00%	270,710.00	0.00%	270,710.00
3. Other State Revenues	8300-8599	2,089,729.00	30.49%	2,726,867.00	-0.37%	2,716,720.00
4. Other Local Revenues	8600-8799	4,865,008.00	-11.86%	4,287,959.00	1.86%	4,367,666.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		26,186,148.00	2.24%	26,772,354.00	2.29%	27,384,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,447,227.00		11,840,267.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				393,040.00		217,482.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,447,227.00	3.43%	11,840,267.00	1.84%	12,057,749.00
2. Classified Salaries						
a. Base Salaries				3,583,059.00		3,677,696.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				94,637.00		67,915.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,583,059.00	2.64%	3,677,696.00	1.85%	3,745,611.00
3. Employee Benefits	3000-3999	7,307,217.00	-1.10%	7,226,868.00	1.18%	7,312,253.00
4. Books and Supplies	4000-4999	969,037.00	-6.69%	904,248.00	2.40%	925,950.00
5. Services and Other Operating Expenditures	5000-5999	1,950,313.00	6.13%	2,069,845.00	6.31%	2,200,481.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	882,195.00	3.84%	916,071.00	2.40%	938,057.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,139,048.00	1.90%	26,634,995.00	2.05%	27,180,101.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		47,100.00		137,359.00		204,537.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,786,960.70		8,834,060.70		8,971,419.70
2. Ending Fund Balance (Sum lines C and D1)		8,834,060.70		8,971,419.70		9,175,956.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		0.00		0.00
b. Restricted	9740	556,322.43		556,321.43		556,321.43
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,213,801.27		7,333,322.27		7,516,055.27
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,061,938.00		1,081,776.00		1,103,580.00
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,834,060.70		8,971,419.70		9,175,956.70

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,061,938.00		1,081,776.00		1,103,580.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,061,937.00		1,081,776.00		1,103,580.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.06%		4.06%		4.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,075.00		1,064.00		1,051.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,139,048.00		26,634,995.00		27,180,101.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,139,048.00		26,634,995.00		27,180,101.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		784,171.44		799,049.85		815,403.03
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		784,171.44		799,049.85		815,403.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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July 1 Budget
2021-22 Budget
Technical Review Checks

Reed Union Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Reed Union Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

OTHER FUNDS

DEFERRED MAINTENANCE FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	300.00	-71.4%
5) TOTAL, REVENUES			1,050.00	300.00	-71.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,050.00	300.00	-71.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,050.00	300.00	-71.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,377.00	34,427.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,377.00	34,427.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,377.00	34,427.00	3.1%
2) Ending Balance, June 30 (E + F1e)			34,427.00	34,727.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	34,427.00	34,727.00	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,511.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,511.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,511.11		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,050.00	300.00	-71.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050.00	300.00	-71.4%
TOTAL, REVENUES			1,050.00	300.00	-71.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

DEVELOPER FEE FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,100.00	31,100.00	-49.1%
5) TOTAL, REVENUES			61,100.00	31,100.00	-49.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,194.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	14,160.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,354.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,746.00	31,100.00	43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,746.00	31,100.00	43.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	449,536.70	471,282.70	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,536.70	471,282.70	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			449,536.70	471,282.70	4.8%
2) Ending Balance, June 30 (E + F1e)			471,282.70	502,382.70	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	115,857.10	144,657.10	24.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	355,425.60	357,725.60	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	348,600.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			348,600.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	52.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			52.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			348,548.55		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,300.00	2,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	58,800.00	28,800.00	-51.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,100.00	31,100.00	-49.1%
TOTAL, REVENUES			61,100.00	31,100.00	-49.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	370.00	0.00	-100.0%
Noncapitalized Equipment		4400	24,824.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,194.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,160.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,160.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			39,354.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

GRANADA LEASE FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	707,951.00	570,800.00	-19.4%
5) TOTAL, REVENUES			707,951.00	570,800.00	-19.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	105,514.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	122,314.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			227,828.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			480,123.00	570,800.00	18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(409,400.00)	(409,400.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,723.00	161,400.00	128.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,409,973.56	2,480,696.56	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,409,973.56	2,480,696.56	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,409,973.56	2,480,696.56	2.9%
2) Ending Balance, June 30 (E + F1e)			2,480,696.56	2,642,096.56	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,480,696.56	2,642,096.56	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,298,508.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,298,508.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	360.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	52,146.39		
6) TOTAL, LIABILITIES			52,507.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,246,001.34		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	688,151.00	550,000.00	-20.1%
Interest		8660	19,800.00	20,800.00	5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			707,951.00	570,800.00	-19.4%
TOTAL, REVENUES			707,951.00	570,800.00	-19.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	104,514.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			105,514.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,578.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,860.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	64,925.00	0.00	-100.0%
Communications		5900	1,951.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,314.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			227,828.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(409,400.00)	0.0%

MCOE ADDITIONAL FORMS

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Reed Union School District

CDS Code: 21 65425

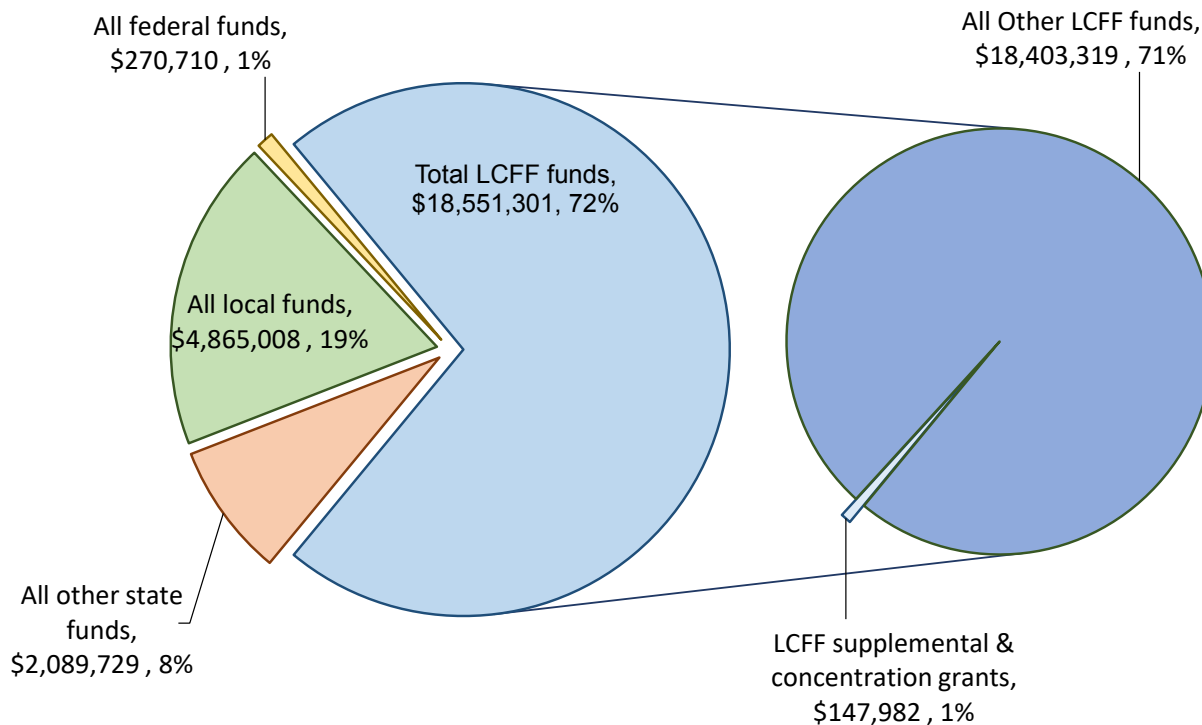
School Year: 2021 – 22

LEA contact information: Dr. Nancy Lynch

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021 – 22 School Year

Projected Revenue by Fund Source

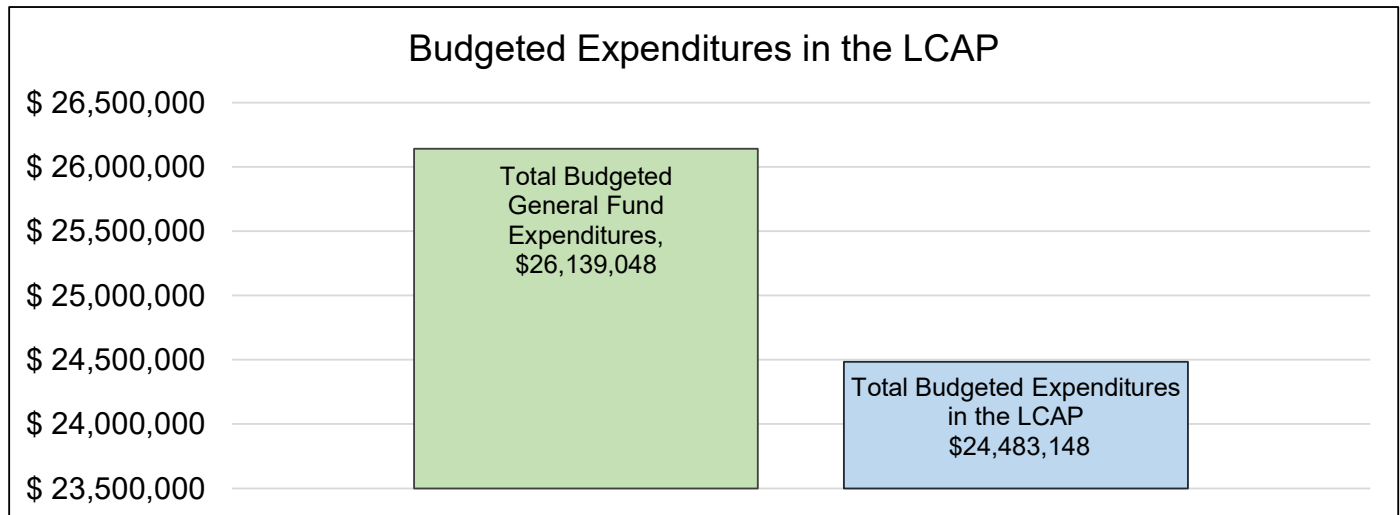


This chart shows the total general purpose revenue Reed Union School District expects to receive in the coming year from all sources.

The total revenue projected for Reed Union School District is \$25,776,748.00, of which \$18,551,301.00 is Local Control Funding Formula (LCFF), \$2,089,729.00 is other state funds, \$4,865,008.00 is local funds, and \$270,710.00 is federal funds. Of the \$18,551,301.00 in LCFF Funds, \$147,982.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Reed Union School District plans to spend for 2021 – 22. It shows how much of the total is tied to planned actions and services in the LCAP.

Reed Union School District plans to spend \$26,139,048.00 for the 2021 – 22 school year. Of that amount, \$24,483,148.00 is tied to actions/services in the LCAP and \$1,655,900.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

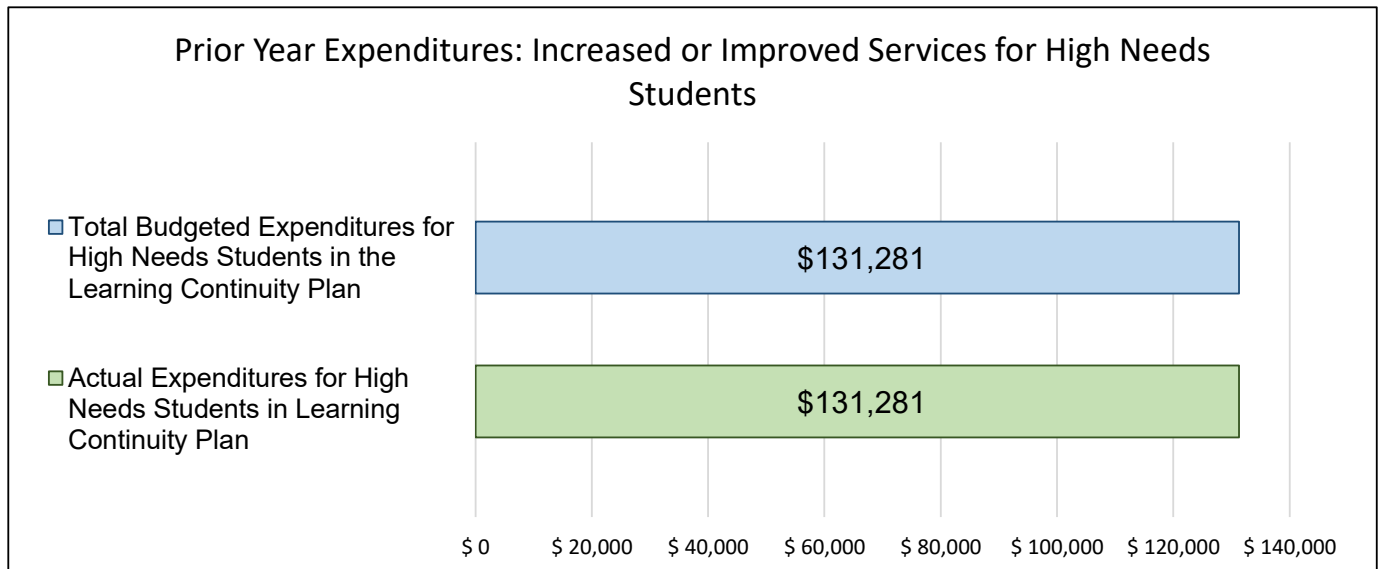
Budgeted expenditures not included in the LCAP are for items such as: Technology Replacement, Other Post Employment Benefits contributions, CalSTRS On-Behalf.

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021 – 22, Reed Union School District is projecting it will receive \$147,982.00 based on the enrollment of foster youth, English learner, and low-income students. Reed Union School District must describe how it intends to increase or improve services for high needs students in the LCAP. Reed Union School District plans to spend \$147,982.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020 – 21



This chart compares what Reed Union School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Reed Union School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020 – 21, Reed Union School District's Learning Continuity Plan budgeted \$131,281.00 for planned actions to increase or improve services for high needs students. Reed Union School District actually spent \$131,281.00 for actions to increase or improve services for high needs students in 2020 – 21.

2021-22 Budget Adoption Reserves *Reed Union School District*

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing,

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

Total General Fund Expenditures & Other Uses	2021-22
	<u>\$ 26,548,448</u>
Minimum Reserve requirement	4% \$ 1,061,938
General Fund Combined Ending Fund Balance	
Special Reserve Fund Ending Fund Balance	<u>\$ 8,856,255</u>
	-
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ 2,000
Restricted	\$ 556,322
Committed	-
Assigned	<u>\$ 7,235,995</u>
Reserve for economic uncertainties	\$ 1,061,938
Unassigned and Unappropriated	-
Subtotal Assigned, Unassigned & Unappropriated	<u>\$ 8,297,933</u>
Total Components of ending balance	\$ 8,856,255
Assigned & Unassigned balances above the minimum reserve requirement	\$ 7,235,995

TRUE

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

A - Community Funded Designation	\$ 5,905,245
B - COVID-19 Uncertainties Designation	\$ -
C - SpEd Uncertainties Designation	\$ 500,000
D - Technology Replacement	\$ 400,000
E - OPEB Designation	\$ 345,000
F - Growth (COVID-19) Position (5 FTE @ \$3/\$5)	\$ 85,750

LCFF CALCULATOR	
65425	5 digit District code or 7 digit School code (from the CDS code)
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/21/21	Projection Date

LEA: Reed Union Elementary	
Projection Title:	2021-22 Budget Adoption by MCOE
Created by:	Steve Armstrong
Email:	sarmstrong@marinschools.org
Phone:	415-499-5832

	PY3	PY2	PY1	2021-22	2022-23	2023-24	2024-25	2025-26
Reed Union Elementary (65425)								
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%
Statutory COLA	2.71%	3.26%	2.31%	1.70%	2.48%	3.11%	3.54%	
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.74345708%	16.13801139%	37.69258175%	37.69%	37.69%	37.69%	37.69%	37.69%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	37.69258175%	37.69%	37.69%	37.69%	37.69%	37.69%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year	\$ -							

Reed Union Elementary (65425)						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF													
Is your district required to transfer in-lieu taxes to a charter school?													
Does your district have a necessary small school?													
(a) K-3 GRADESPAN ADJUSTMENT FUNDING DETERMINATION													
Did your district meet the requirements of funding?													
(b) PROPERTY TAXES													
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 16,332,394	\$ 16,839,886	\$ 17,668,456	\$ 18,322,535	\$ 18,859,109	\$ 19,411,781	\$ 19,981,033	\$ 19,981,033	\$ 19,981,033	\$ 19,981,033	\$ 19,981,033	-
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Less In-Lieu transfer	\$ -	\$ (8,248)	\$ (24,364)	\$ (25,599)	\$ (26,232)	\$ (27,048)	\$ (28,008)	\$ (28,008)	\$ (28,008)	\$ (28,008)	\$ (28,008)	-
	Total Local Revenue	\$ 16,332,394	\$ 16,831,638	\$ 17,644,092	\$ 18,296,936	\$ 18,832,877	\$ 19,384,733	\$ 19,953,025	\$ 19,953,025	\$ 19,953,025	\$ 19,953,025	\$ 19,953,025	-
(c) OTHER LCFF ADJUSTMENTS													
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.													
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -									
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -									
(d) UNDUPLICATED PUPIL PERCENTAGE													
A-1.2 / A-3.2	District Enrollment (second prior year)	1,530	1,444	1,364									
A-1.1 / A-3.1	District Enrollment (first prior year)	1,444	1,364	1,305									
A-1 / A-3	District Enrollment	1,364	1,305	1,205	1,061	1,056	1,050	1,045					
A-2.2 / A-4.2	COE Enrollment (second prior year)	6	6	5									
A-2.1 / A-4.1	COE Enrollment (first prior year)	6	5	4									
A-2 / A-4	COE Enrollment	5	4	4	4	4	4	4	4	4	4	4	-
	Total Enrollment	1,369	1,309	1,209	1,065	1,060	1,054	1,049					
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	94	91	83									
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	91	83	81									
B-1 / B-3	District Unduplicated Pupil Count	83	81	82	82	82	82	82	82				
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	1	2	1									
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	2	1	1									
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1	1	1	1	1	1	1	1	1	-
	Total Unduplicated Pupil Count	84	82	83	83	83	83	83	83				
	Single Year Unduplicated Pupil Percentage	6.14%	6.26%	6.87%	7.79%	7.83%	7.87%	7.91%	7.91%	7.91%	7.91%	7.91%	0.00%
C-1	Unduplicated Pupil Percentage (%)	6.25%	6.27%	6.41%	6.92%	7.47%	7.83%	7.87%	7.87%	7.87%	7.87%	7.87%	0.00%

Reed Union Elementary (65425)											
(e) AVERAGE DAILY ATTENDANCE (ADA)											
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation.											
Current Year ADA: (P-2, Annual for Special Day/Class Extended Year)											
B-1, D-6	482.23	448.77	448.77	448.77	392.85	390.89	388.93	386.99			
B-2, D-7	470.10	442.22	442.22	442.22	355.02	353.24	351.48	349.72			
B-3, D-8	350.78	362.62	362.62	362.62	281.30	279.89	278.49	277.10			
B-4, D-9	-	-	-	-							
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)											
Grades TK-3	-	-	-	-							
Grades 4-6	2.06	0.90	0.90	0.90							
Grades 7-8	0.11	0.91	0.91	0.91							
Grades 9-12	-	-	-	-							
District Basic Aid ADA											
(For calculating EPA only; this ADA is not included in the LCFF funding calculation).											
DISTRICT TOTAL	1,305.28	1,255.42	1,255.42	1,255.42	1,029.17	1,024.02	1,018.90	1,013.81			
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)											
Grades TK-3	2.11	1.02	1.02	1.02							
Grades 4-6	1.85	3.11	3.11	3.11							
Grades 7-8	0.99	0.09	0.09	0.09							
Grades 9-12	-	-	-	-							
COUNTY TOTAL	4.95	4.22	4.22	4.22	-	-	-	-			
RATIO: District ADA-to-Enrollment	95.70%	96.20%	104.18%	104.18%	97.00%	97.00%	97.00%	97.00%			
RATIO: County ADA-to-Enrollment	99.00%	105.50%	105.50%	105.50%	0.00%	0.00%	0.00%	0.00%			
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT											
If applicable, enter prior year ADA for students transferring to or from <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year.											
ADA transfer: Student from District to Charter (cross fiscal year)											
A-6	-	-	-	-							
A-7	-	-	-	-	2.00	2.00	2.00	2.00			
A-8	-	-	-	-							
A-9	-	-	-	-							
ADA transfer: Student from Charter to District (cross fiscal year)											
A-11	-	-	-	-							
A-12	-	-	-	-							
A-13	-	-	-	-							
A-14	-	-	-	-							

Reed Union Elementary (65425)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS									
(a) ALTERNATIVE CALCULATION TOOL									
Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.									
1. Clear the prepopulated number '1' from the box located to the right		1							
2. Local calculation of total in-lieu property taxes									
(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)									
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.									
1	Charter Name	Ross Valley Charter							
	Charter ADA by grade span								
	Grades K-3			2.87	2.87	2.87	2.87	2.87	2.87
	Grades 4-6			-	-	-	-	-	-
	Grades 7-8			-	-	-	-	-	-
	Grades 9-12								
	Total ADA	-	-	2.87	2.87	2.87	2.87	2.87	2.87
2	Charter Name								
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
3	Charter Name								
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-

Reed Union Elementary (65423) - 2021-22 Budget Adoption by MCOE													
LOCAL CONTROL FUNDING FORMULA													
LCFF ENTITLEMENT CALCULATION													
Calculation Factors	2020-21			5/21/21			2021-22			2021-22			
	COIA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COIA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COIA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COIA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	449.79	\$ 7,702	\$ 801	\$ 109	\$ -	\$ 3,873,595	448.77	\$ 8,092	\$ 842	\$ 124	\$ -	\$ 4,064,800	
Grades 4-6	446.23	7,818	-	100	-	3,533,350	440.22	8,214	-	114	-	3,666,012	
Grades 7-8	363.62	8,050	-	103	-	2,964,667	362.62	8,458	-	117	-	3,109,488	
Grades 9-12	-	9,329	243	123	-	-	-	9,802	255	139	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant	\$ 9,880,050	\$ 360,281	\$ 131,281	\$ -	\$ 10,371,612	\$ -	\$ 10,314,454	\$ 377,864	\$ 147,982	\$ -	\$ 10,840,300	\$ -	
TOTAL BASE	1,259.64	\$ 9,880,050	\$ 360,281	\$ 131,281	\$ -	\$ 10,371,612	1,251.61	\$ 10,314,454	\$ 377,864	\$ 147,982	\$ -	\$ 10,840,300	
ADD-ONS:													
Targeted Instructional Improvement Block Grant						\$ -						\$ -	
Home-to-School Transportation						24,305						24,305	
Small School District Bus Replacement Program						-						-	
ECONOMIC RECOVERY TARGET PAYMENT						103,140						103,140	
LCFF ENTITLEMENT						\$ 10,499,057						\$ 10,967,745	
STATE AID CALCULATION													
Miscellaneous Adjustments						-						-	
Adjusted LCFF Entitlement						10,499,057						10,967,745	
Local Revenue (including RDA)						(17,644,092)						(18,296,936)	
Gross State Aid						\$ -						\$ -	
MINIMUM STATE AID CALCULATION													
2012-13 RL/Charter Gen BG adjusted for ADA						N/A						N/A	
2012-13 NSS Allowance (deficit)						\$ 6,741,417						\$ 6,698,441	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						-						-	
Subtotal State Aid for Historical RL/Charter General BG						(17,644,092)						(18,296,936)	
Categorical funding from 2012-13 net of fair share reduction						-						-	
Charter School Categorical Block Grant adjusted for ADA						-						-	
Minimum State Aid Guarantee Before Proration Factor						-						-	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						\$ -						\$ -	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-						-	
Minimum State Aid plus Property Taxes including RDA						-						-	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
TOTAL STATE AID						\$ -						\$ -	
ADDITIONAL STATE AID (Additional SA)													
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 10,499,057						\$ 10,967,745	
Change Over Prior Year						-3.75%						4.46%	468,688
LCFF Entitlement Per ADA						8,335						5.13%	428
Per-ADA Change Over Prior Year						2						-	-
Basic Aid Status (school districts only)						-						-	-
LCFF SOURCES INCLUDING EXCESS TAXES													
State Aid						2020-21						2021-22	
Education Protection Account						\$ -						\$ -	
Property Taxes Net of In-Lieu Transfers						251,928						250,322	
Charter In-Lieu Taxes						17,644,092						18,296,936	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 17,896,020						\$ 18,547,258	

Reed Union Elementary (65425) - 2021-22 Budget Adoption by MCOE														v22.1b	v22.1b	
LOCAL CONTROL FUNDING FORMULA														5/21/21	2022-23	2023-24
LCFF ENTITLEMENT CALCULATION																
Calculation Factors	ADA	COLA & Augmentation	Base Grant Proration	Grade Span	Supplemental	Concentration	Total	ADA	Base	COLA & Augmentation	Base Grant Proration	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	392.85	\$ 8,293	\$ 862	\$ 137	\$ -	-	\$ 3,650,274	390.89	\$ 8,551	\$ 889	\$ 148	\$ -	\$ 7.83%	7.83%	\$ 3,747,746	
Grades 4-6	353.02	8,418	-	126	-	-	3,016,120	351.24	8,680	-	136	-	-	-	3,096,550	
Grades 7-8	281.30	8,668	-	129	-	-	2,474,736	279.89	8,938	-	140	-	-	-	2,540,864	
Grades 9-12	-	10,045	261	154	-	-	-	-	10,357	269	166	-	-	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant	\$ 8,667,935	\$ 338,637	\$ 134,558	\$ -	\$ 9,141,130			\$ 8,892,958	\$ 347,497	\$ 144,705	\$ -	\$ 9,385,160				
NSS Allowance	1,027.17	\$ 8,667,935	\$ 338,637	\$ 134,558	\$ -	\$ 9,141,130		1,022.02	\$ 8,892,958	\$ 347,497	\$ 144,705	\$ -	\$ 9,385,160			
TOTAL BASE																
ADD ONS:																
Targeted Instructional Improvement Block Grant							\$ -								\$ -	
Home-to-School Transportation							24,305								24,305	
Small School District Bus Replacement Program							-								-	
ECONOMIC RECOVERY TARGET PAYMENT							103,140								103,140	
LCFF ENTITLEMENT							\$ 9,268,575								\$ 9,512,605	
STATE AID CALCULATION																
Miscellaneous Adjustments							-								-	
Adjusted LCFF Entitlement							9,268,575								9,512,605	
Local Revenue (including RDA)							(18,832,877)								(19,384,733)	
Gross State Aid							\$ -								\$ -	
MINIMUM STATE AID CALCULATION																
2012-13 RL/Charter Gen BG adjusted for ADA							N/A								N/A	
2012-13 NSS Allowance (deficit)							\$ 5,497,270								\$ 5,469,730	
Minimum State Aid Adjustments							1,027.17								1,022.02	
Less Current Year Property Taxes/In-Lieu							-								-	
Subtotal State Aid for Historical RL/Charter General BG							(18,832,877)								(19,384,733)	
Categorical funding from 2012-13 net of fair share reduction							-								-	
Charter School Categorical Block Grant adjusted for ADA							-								-	
Minimum State Aid Guarantee Before Proration Factor							-								-	
Proration Factor							0.00%								0.00%	
Minimum State Aid Guarantee							\$ -								\$ -	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																
LCFF Entitlement							-								-	
Minimum State Aid plus Property Taxes including RDA							-								-	
Offset							-								-	
Minimum State Aid Prior to Offset							-								-	
Total Minimum State Aid with Offset							\$ -								\$ -	
TOTAL STATE AID							\$ -								\$ -	
ADDITIONAL STATE AID (Additional SA)																
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 9,268,575								\$ 9,512,605	
Change Over Prior Year							-15.49%								2.63%	
LCFF Entitlement Per ADA							9,023								244,030	
Per-ADA Change Over Prior Year							2.97%								3.16%	
Basic Aid Status (school districts only)							260								285	
LCFF SOURCES INCLUDING EXCESS TAXES																
State Aid							202,434								204,405	
Education Protection Account							18,832,877								19,384,733	
Property Taxes Net of In-Lieu Transfers							535,941								551,856	
Charter In-Lieu Taxes							-								-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							\$ 19,038,311								\$ 19,589,138	

Reed Union Elementary (654215) - 2021-22 Budget Adoption by MCOE															v.22.1b	v.22.1b
LOCAL CONTROL FUNDING FORMULA															2024-25	2025-26
LCFF ENTITLEMENT CALCULATION																
Calculation Factors	COLA & Augmentation	Base Grant Proration	Base	Grade Span	Supplemental	Concentration	Total	COLA & Augmentation	Base Grant Proration	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	388.93	\$ 8,854	\$ 921	\$ 154	\$ -	-	\$ 3,861,644	386.99	\$ 8,854	\$ 921	\$ -	\$ -	-	\$ 3,782,795		
Grades 4-6	349.48	8,987	-	141	-	-	3,190,201	349.72	8,987	-	-	-	-	3,142,945		
Grades 7-8	278.49	9,254	-	146	-	-	2,617,749	277.10	9,254	-	-	-	-	2,564,298		
Grades 9-12	-	10,724	-	173	-	-	-	-	10,724	279	-	-	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant	\$ 9,161,547	\$ 358,206	\$ 149,841	\$ -	\$ -	\$ -	\$ 9,669,594	\$ 9,133,623	\$ 356,415	\$ -	\$ -	\$ -	\$ -	\$ 9,490,038		
TOTAL BASE	1,016.90	\$ 9,161,547	\$ 358,206	\$ 149,841	\$ -	\$ -	\$ 9,669,594	1,013.81	\$ 9,133,623	\$ 356,415	\$ -	\$ -	\$ -	\$ 9,490,038		
ADD ONS:																
Targeted Instructional Improvement Block Grant							\$ -							\$ -		
Home-to-School Transportation							24,305							24,305		
Small School District Bus Replacement Program							-							-		
ECONOMIC RECOVERY TARGET PAYMENT							103,140							103,140		
LCFF ENTITLEMENT							\$ 9,797,039							\$ 9,617,483		
STATE AID CALCULATION																
Miscellaneous Adjustments							-							-		
Adjusted LCFF Entitlement							9,797,039							9,617,483		
Local Revenue (including RDA)							(19,953,025)							(19,981,033)		
Gross State Aid							\$ -							\$ -		
MINIMUM STATE AID CALCULATION																
2012-13 RL/Charter Gen BG adjusted for ADA							N/A							N/A		
2012-13 NSS Allowance (deficit)							\$ 5,442,328							\$ 5,425,767		
Minimum State Aid Adjustments							-							-		
Less Current Year Property Taxes/In-Lieu							-							-		
Subtotal State Aid for Historical RL/Charter General BG							(19,953,025)							(19,981,033)		
Categorical Funding from 2012-13 net of fair share reduction							-							-		
Charter School Categorical Block Grant adjusted for ADA							-							-		
Minimum State Aid Guarantee Before Proration Factor							-							-		
Proration Factor							0.00%							0.00%		
Minimum State Aid Guarantee							\$ -							\$ -		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																
LCFF Entitlement							-							-		
Minimum State Aid plus Property Taxes including RDA							-							-		
Offset							-							-		
Minimum State Aid Prior to Offset							-							-		
Total Minimum State Aid with Offset							-							-		
TOTAL STATE AID							\$ -							\$ -		
ADDITIONAL STATE AID (Additional SA)																
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 9,797,039							\$ 9,617,483		
Change Over Prior Year							284,434							284,434		
LCFF Entitlement Per ADA							9,634							9,486		
Per-ADA Change Over Prior Year							326							326		
Basic Aid Status (school districts only)							Basic Aid							Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES																
State Aid							2024-25							2025-26		
Education Protection Account							\$ -							\$ -		
Property Taxes Net of In-Lieu Transfers							203,381							202,762		
Charter In-Lieu Taxes							19,953,025							19,981,033		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							\$ 20,156,406							\$ 20,183,795		

Reed Union Elementary (65425) - 2021-22 Budget Adoption by MCOE

5/21/21

EDUCATION PROTECTION ACCOUNT

Certification Period:		2019-20		2020-21		Est. Annual 2020-21		2021-22		Est. Annual 2021-22		2022-23		2023-24		2024-25	
		Est. Annual 2019-20		2020-21		Est. Annual 2020-21		2021-22		Est. Annual 2021-22		2022-23		2023-24		2024-25	
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT																	
A-1	Total ADA for EPA Minimum	1,309,14		1,259,64		1,259,64		1,251,61		1,251,61		1,027,17		1,022,02		1,016,90	
A-2	Minimum Funding per ADA	200	\$	200	\$	200	\$	200	\$	200	\$	200	\$	200	\$	200	\$
A-3	EPA Minimum Funding (A-1 * A-2)	261,828	\$	251,928	\$	251,928	\$	250,322	\$	250,322	\$	205,434	\$	204,405	\$	203,381	\$
EPA PROPORTIONATE SHARE CAP																	
	Adjusted Total Revenue Limit	7,006,321	\$	6,741,404	\$	6,741,404	\$	6,698,429	\$	6,698,429	\$	5,497,260	\$	5,469,720	\$	5,442,318	\$
	Current Year Adjusted NSS Allowance	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,006,321	\$	6,741,404	\$	6,741,404	\$	6,698,429	\$	6,698,429	\$	5,497,260	\$	5,469,720	\$	5,442,318	\$
B-13	Local Revenue/In-Lieu of Property Taxes	16,831,638	\$	17,644,092	\$	17,644,092	\$	18,296,936	\$	18,296,936	\$	18,832,877	\$	19,384,733	\$	19,953,025	\$
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
EPA PROPORTIONATE SHARE																	
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,006,321	\$	6,741,404	\$	6,741,404	\$	6,698,429	\$	6,698,429	\$	5,497,260	\$	5,469,720	\$	5,442,318	\$
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A		37,692,581.75%		N/A		37,690,000.00%		N/A		37,690,000.00%		37,690,000.00%		37,690,000.00%	
C-3	EPA Proportionate Share (C-1 * C-2)	1,130,681	\$	2,541,009	\$	2,541,009	\$	2,524,638	\$	2,524,638	\$	2,071,917	\$	2,061,537	\$	2,051,210	\$
EPA ENTITLEMENT																	
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	261,828	\$	251,928	\$	251,928	\$	250,322	\$	250,322	\$	205,434	\$	204,405	\$	203,381	\$
D-2	Miscellaneous Adjustments**	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
D-3	Adjusted EPA Entitlement (D-1 + D-2)	261,828		251,928		251,928		250,322		250,322		205,434		204,405		203,381	
D-4	Prior Year Annual Adjustment	N/A		\$ (36)		N/A		\$-		N/A		-		-		-	
D-5	P2 Entitlement Net of PY Adjustment	N/A		\$ 251,892		N/A		250,322		N/A		205,434		204,405		203,381	
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%		37,692,581.75%		37,692,581.75%		37,690,000.00%		37,690,000.00%		37,690,000.00%		37,690,000.00%		37,690,000.00%	
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$	251,928	\$	N/A	\$	250,322	\$	N/A	\$	205,434	\$	204,405	\$	203,381	\$

Reed Union Elementary (65425) - 2021-22 Budget Adoption by MCOE										
5/21/21										
SUMMARY OF FUNDING										
General Assumptions										
COLA & Augmentation										
Base Grant Proration Factor										
Add-on, ERT & MSA Proration Factor										
LCFF Entitlement										
Base Grant	\$10,260,413	\$9,880,050	\$10,314,454	\$8,667,935	\$8,892,958	\$9,161,547	\$9,133,623	\$-		
Grade Span Adjustment	387,083	360,281	377,864	338,637	347,497	358,206	356,415			
Supplemental Grant	133,520	131,281	147,982	134,558	144,705	149,841				
Concentration Grant										
Add-ons: Targeted Instructional Improvement Block Grant										
Add-ons: Home-to-School Transportation	24,305	24,305	24,305	24,305	24,305	24,305	24,305			
Add-ons: Small School District Bus Replacement Program										
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid										
Miscellaneous Adjustments	\$10,805,321	\$10,395,917	\$10,864,605	\$9,165,435	\$9,409,465	\$9,693,899	\$9,514,343	\$24,305		
Economic Recovery Target										
Additional State Aid	103,140	103,140	103,140	103,140	103,140	103,140	103,140	103,140		
Total LCFF Entitlement										
	10,908,461	10,499,057	10,967,745	9,268,575	9,512,605	9,797,039	9,617,483	127,445		
LCFF Entitlement Per ADA										
	\$ 8,333	\$ 8,335	\$ 8,763	\$ 9,023	\$ 9,308	\$ 9,634	\$ 9,486	\$ -		
Components of LCFF By Object Code										
State Aid (Object Code 8011)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,445		
EPA (for LCFF Calculation purposes)	\$ 261,828	\$ 251,928	\$ 250,322	\$ 205,434	\$ 204,405	\$ 203,381	\$ 202,762	\$ -		
Local Revenue Sources:										
Property Taxes (Object 8021 to 8089)	\$ 16,839,886	\$ 17,668,456	\$ 18,322,535	\$ 18,859,109	\$ 19,411,781	\$ 19,981,033	\$ 19,981,033	\$ -		
In-Lieu of Property Taxes (Object Code 8096)	(8,248)	(24,364)	(25,599)	(26,232)	(27,048)	(28,008)	-	-		
Property Taxes net of In-Lieu	\$ 16,831,638	\$ 17,644,092	\$ 18,296,936	\$ 18,832,877	\$ 19,384,733	\$ 19,953,025	\$ 19,981,033	\$ -		
TOTAL FUNDING										
	17,093,466	17,896,020	18,547,258	19,038,311	19,589,138	20,156,406	20,183,795	127,445		
Basic Aid Status										
Excess Taxes	\$ 5,923,177	\$ 7,145,035	\$ 7,329,191	\$ 9,564,302	\$ 9,872,128	\$ 10,155,986	\$ 10,363,550	\$ -		
EPA in Excess to LCFF Funding	\$ 261,828	\$ 251,928	\$ 250,322	\$ 205,434	\$ 204,405	\$ 203,381	\$ 202,762	\$ -		
Total LCFF Entitlement										
	10,908,461	10,499,057	10,967,745	9,268,575	9,512,605	9,797,039	9,617,483	127,445		

Reed Union Elementary (65425) - 2021-22 Budget Adoption by MCOE									
5/21/21									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF EPA									
% of Adjusted Revenue Unit - Annual	16.13801139%	37.69258175%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	
% of Adjusted Revenue Unit - P-2	16.08698870%	37.69258175%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	
EPA (for LCFF Calculation purposes)	\$ 261,828	\$ 251,928	\$ 250,322	\$ 205,434	\$ 204,405	\$ 203,381	\$ 202,762	\$ -	
EPA, Current Year (Object Code 8012)									
(P-2 plus Current Year Accrual)	\$ 261,828	\$ 251,928	\$ 250,322	\$ 205,434	\$ 204,405	\$ 203,381	\$ 202,762	\$ -	
EPA, Prior Year Adjustment (Object Code 8019)									
(P-A, less Prior Year Accrual)	\$ 2.00	\$ (36.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	
LCAP Percentage to Increase or Improve Services									
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 10,750,636	\$ 10,343,471	\$ 10,795,458	\$ 9,109,712	\$ 9,343,595	\$ 9,622,893	\$ 9,593,178	\$ 103,140	
Supplemental and Concentration Grant funding in the LCAP year	\$ 133,520	\$ 131,281	\$ 147,982	\$ 134,558	\$ 144,705	\$ 149,841	\$ -	\$ -	
Percentage to Increase or Improve Services	1.24%	1.27%	1.37%	1.48%	1.55%	1.56%	0.00%	0.00%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,305	1,205	1,061	1,056	1,050	1,045	-	-	
COE Enrollment	4	4	4	4	4	4	-	-	
Total Enrollment	1,309	1,209	1,065	1,060	1,054	1,049	0	0	
Unduplicated Pupil Count	81	82	82	82	82	82	-	-	
COE Unduplicated Pupil Count	1	1	1	1	1	1	-	-	
Total Unduplicated Pupil Count	82	83	83	83	83	83	0	0	
Rolling %, Supplemental Grant	6.2700%	6.4100%	6.9200%	7.4700%	7.8300%	7.8700%	0.0000%	0.0000%	
Rolling %, Concentration Grant	6.2700%	6.4100%	6.9200%	7.4700%	7.8300%	7.8700%	0.0000%	0.0000%	

Reed Union Elementary (65425) - 2021-22 Budget Adoption by MCOE									
5/21/21									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Prior Year ADA for the Hold Harmless - (net of current year charter shift)									
Grades TK-3	482.23	448.77	448.77	392.85	390.89	388.93	386.99	-	
Grades 4-6	470.10	442.22	440.22	353.02	351.24	349.48	349.72	-	
Grades 7-8	350.78	362.62	362.62	281.30	279.89	278.49	277.10	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,303.11	1,253.61	1,251.61	1,027.17	1,022.02	1,016.90	1,013.81	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,303.11	1,253.61	1,251.61	1,027.17	1,022.02	1,016.90	1,013.81	-	
Current Year ADA									
Grades TK-3	448.77	448.77	392.85	390.89	388.93	386.99	-	-	
Grades 4-6	442.22	442.22	355.02	353.24	351.48	349.72	-	-	
Grades 7-8	362.62	362.62	281.30	279.89	278.49	277.10	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,253.61	1,253.61	1,029.17	1,024.02	1,018.90	1,013.81	-	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,253.61	1,253.61	1,029.17	1,024.02	1,018.90	1,013.81	-	-	
Change in LCFF ADA (excludes NSS ADA)	(49.50)	-	(222.44)	(3.15)	(3.12)	(3.09)	(1,013.81)	-	No Change
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	482.23	448.77	448.77	392.85	390.89	388.93	386.99	-	
Grades 4-6	470.10	442.22	440.22	353.02	351.24	349.48	349.72	-	
Grades 7-8	350.78	362.62	362.62	281.30	279.89	278.49	277.10	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	1,303.11	1,253.61	1,251.61	1,027.17	1,022.02	1,016.90	1,013.81	-	Current
	Prior	Current	Prior	Prior	Prior	Prior	Prior		
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
	Prior	Prior	Prior	Prior	Prior	Prior	Prior		Prior
NPS, CDS, & COE Operated									
Grades TK-3	1.02	1.02	-	-	-	-	-	-	
Grades 4-6	4.01	4.01	-	-	-	-	-	-	
Grades 7-8	1.00	1.00	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	6.03	6.03	-	-	-	-	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	449.79	449.79	392.85	390.89	388.93	386.99	-	-	
Grades 4-6	446.23	446.23	355.02	353.24	351.48	349.72	-	-	
Grades 7-8	363.62	363.62	281.30	279.89	278.49	277.10	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Actual ADA	1,259.64	1,259.64	1,029.17	1,024.02	1,018.90	1,013.81	-	-	
TOTAL FUNDED ADA									
Grades TK-3	483.25	449.79	448.77	392.85	390.89	388.93	386.99	-	
Grades 4-6	474.11	446.23	440.22	353.02	351.24	349.48	349.72	-	
Grades 7-8	351.78	363.62	362.62	281.30	279.89	278.49	277.10	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Total	1,309.14	1,259.64	1,251.61	1,027.17	1,022.02	1,016.90	1,013.81	-	
Funded Difference (Funded ADA less Actual ADA)									
	49.50	-	222.44	3.15	3.12	3.09	1,013.81	-	

Reed Union Elementary (65425) - 2021-22 Budget Adoption by MCOE										
5/21/21										
PER-ADA FUNDING LEVELS										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	8,610	\$	8,612	\$	9,058	\$	9,292	\$	9,588
Grades 4-6	\$	7,916	\$	7,918	\$	8,328	\$	8,544	\$	8,816
Grades 7-8	\$	8,151	\$	8,153	\$	8,575	\$	8,797	\$	9,078
Grades 9-12	\$	9,692	\$	9,695	\$	10,196	\$	10,460	\$	10,792
Base Grants										
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357
Grade Span Adjustment										
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	8,503	\$	8,503	\$	8,934	\$	9,155	\$	9,440
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	10,306	\$	10,626
Prorated Base Grants										
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357
Prorated Grade Span Adjustment										
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%		20%
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	1,831	\$	1,888
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,684	\$	1,736
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,734	\$	1,788
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,061	\$	2,125
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	\$	6.27%		6.41%		6.92%		7.47%		7.83%
Grades 4-6	\$	107	\$	109	\$	124	\$	137	\$	148
Grades 7-8	\$	98	\$	100	\$	114	\$	126	\$	136
Grades 9-12	\$	101	\$	103	\$	117	\$	129	\$	140
	\$	120	\$	123	\$	139	\$	154	\$	166
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP		50%		50%		50%		50%		50%
Grades TK-3	\$	4,252	\$	4,252	\$	4,467	\$	4,578	\$	4,720
Grades 4-6	\$	3,909	\$	3,909	\$	4,107	\$	4,209	\$	4,340
Grades 7-8	\$	4,025	\$	4,025	\$	4,229	\$	4,334	\$	4,469
Grades 9-12	\$	4,786	\$	4,786	\$	5,029	\$	5,153	\$	5,313
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3	\$	0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-