



REED UNION SCHOOL DISTRICT

Second Interim Financial Report As of January 31, 2023

The Second Interim Financial Report is the second update of the district's Adopted Budget, which was approved during the month of June 2022. The Adopted Budget is updated to reflect the latest changes within the school district's financial condition during the First Interim reporting period and then again during the Second Interim reporting period in the spring. The District must provide the Marin County Office of Education and the California Department of Education with an update on its financial condition as of January 31, 2023, known as the Second Interim reporting period.

The Second Interim Report must include a multi-year projection, including the current budget year and two subsequent years. The Board of Trustees must also file a certification of its financial condition. A "Positive Certification" means that the District will meet its financial obligations for the budget year and two subsequent years in the multi-year projection and maintain the state required reserve for economic uncertainties.

Attached are, the 2022-23 Second Interim Summary and 2022-23 Second Interim Multi-Year Summary reports, which were prepared using the state required forms, also attached.

At this time, it is recommended the Reed Union School District Board of Trustees file a **Positive Certification** of its financial condition as part of the Second Interim Report.

- Based on current projections, the Reed Union School District will meet its financial obligations for the current and two subsequent years.
- The Reed Union School District will meet the state mandated reserve for the current year.
- In addition, the multi-year projections indicate that the Reed Union School District will meet the state mandated reserve for the two subsequent years.

The table below shows the variance, for total revenues and expenditures, between the First Interim Budget and the Second Interim Budget. Variances will be explained more in detail during the presentation of the Second Interim Report to the Board of Education.

First Second			
<u>Description Interim Interim Variance</u>			
Beginning Balance	10,293,378	10,293,378	0
Revenues	27,191,117	27,030,641	-160,476
Expenditures	28,757,830	28,500,558	-257,272
Transfers	<u>409,400</u>	<u>409,400</u>	
Ending Balance	9,136,065	9,232,861	
Reed Union School District			
Multi-Year General Fund Summary			

2022-23 Second Interim Variance

2022-23 2022-23

First Interim Second Interim

A. Revenues Budget Budget Variance Variance % 1- LCFF Sources 253,950 253,950 - 0.00% 2- Property Taxes 19,500,023 19,596,819 96,796 0.50% 3- Federal Sources 217,219 217,219 - 0.00% 4- State Sources 1,188,191 930,919 (257,272) -21.65%
e. CalSTRS On-Behalf 1,102,782 1,102,782 - 0.00% 5- Parcel Taxes 2,626,577 2,626,577 - 0.00% 6- Foundation for Reed Schools 1,500,000 1,500,000 - 0.00% 7- Local Sources 34,820 34,820 - 0.00% 8- Special Education - SELPA Allocation 767,555 767,555 - 0.00% **Total Revenues** 27,191,117 27,030,641 (160,476) -0.59%

B. Expenditures

1- Certificated Salaries 10,968,858 10,968,858 - 0.00% 2- Classified Salaries 3,819,802 3,819,802 - 0.00% 3- Benefits 7,185,478 7,185,478 - 0.00% 4- Books & Supplies 1,633,275 1,376,003 (257,272) -15.75% 5- Operating Costs 2,935,404 2,935,404 - 0.00% 6- Capital Outlay 308,590 308,590 - 0.00% 7- Other Outgo 1,002,264 1,002,264 - 0.00% **Total Expenditures** 27,853,671 27,596,399 (257,272) -0.92%

C. Excess / (Deficit) (662,554) (565,758) 96,796

D. Other Sources / Uses

1- Transfers In 409,400 409,400 - 2- Transfers Out - - 3- Contributions to Restricted Programs - - **Total Other Sources / Uses** 409,400 409,400 -

E. Change in Fund Balance (253,154) (156,358) 96,796 **F. Prior Year Carry-Over** 904,159 904,159

G. Adjusted Change in Fund Balance (1,157,313) (1,060,517)

H. Beginning Balance 10,293,378 10,293,378

I. Ending Balance 9,136,065 9,232,861

J. Components of Ending Balance:

1- Revolving Cash 2,000 2,000
2- Reserves (State Required Reserve) 1,166,689 1,166,689
3- Designations
Community Funded Designation 6,536,403 6,633,199
SpEd Uncertainties Designation 500,000 500,000
Technology Replacement 400,000 400,000
OPEB Designation 345,000 345,000
Growth (COVID-19) Positions 123,610 123,610
Restricted Balances 62,363 62,363

Reed Union School District Multi-Year General Fund Summary 2022-23 Second Interim Budget

2022-23 2022-23 2023-24 2024-25

First Interim Second Interim 1st Projected 2nd Projected

A. Revenues Budget Budget Budget Budget 1- LCFF Sources 253,950 253,950 253,950 253,950 2- Property Taxes 19,500,023 19,596,819 20,515,332 21,017,153 3- Federal Sources 217,219 217,219 217,219 217,219 4- State Sources 1,188,191 930,919 453,919 453,919

e. CalSTRS On-Behalf 1,102,782 1,102,782 1,116,567 1,130,524

5- Parcel Taxes 2,626,577 2,626,577 2,705,374 2,786,536 6- Foundation for Reed Schools 1,500,000 1,500,000 1,500,000 1,500,000 7- Local Sources 34,820 34,820 34,820 34,820 8- Special Education - SELPA Allocation 767,555 767,555 829,957 859,338 **Total Revenues** 27,191,117 27,030,641 27,627,138 28,253,459

B. Expenditures

1- Certificated Salaries 10,968,858 10,968,858 11,186,064 11,461,282 2- Classified Salaries 3,819,802 3,819,802 3,862,913 3,950,434 3- Benefits 7,185,478 7,185,478 7,259,254 7,406,481
a. CalSTRS 1,966,843 1,966,843 2,176,254 2,229,813 b. CalPERS 1,043,096 1,043,096 1,008,220 1,031,063 c. Health & Welfare 2,041,492 2,041,492 2,082,322 2,123,968 d. Statutory (i.e. FICA, Medi, WC) 1,031,265 1,031,265 875,891 891,112 **e. CalSTRS On-Behalf 1,102,782 1,102,782 1,116,567 1,130,524**
4- Books & Supplies 1,633,275 1,376,003 1,611,287 1,675,810 5- Operating Costs 2,935,404 2,935,404 2,998,841 3,093,358 6- Capital Outlay 308,590 308,590 342,410 0 7- Other Outgo 1,002,264 1,002,264 1,002,264 1,002,264 **Total Expenditures** 27,853,671 27,596,399

C. Excess / (Deficit) (662,554) (565,758) (635,894) (336,170)

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 (253,154) (156,358) (226,494) 73,230 **F. Prior Year Carry-Over** 904,159 904,159 0 0 **G. Adjusted Change in Fund Balance** (1,157,313) (1,060,517) (226,494) 73,230 **H. Beginning Balance** 10,293,378 10,293,378 9,232,861 9,006,367 **I. Ending Balance** 9,136,065 9,232,861 9,006,367 9,079,598

J. Components of Ending Balance:

1- Revolving Cash 2,000 2,000 2,000 2,000 2- Reserves (State Required Reserve) 1,166,689 1,166,689 1,505,303 1,522,449 3- Designations Community Funded Designation 6,148,633 6,633,199 6,068,092 6,124,176 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 2022-23 Growth Position (1.0 FTE @F/10) 123,610 123,610 123,610 123,610 Restricted Balances 450,133 62,363 62,363 62,363

I. Other Post-Employment Benefits (OPEB): As of 06/30/21 Projection Yr. 1 Projection Yr. 2 Projection Yr. 3 Total OPEB Liability 2,897,985 2,924,067 2,950,383 2,976,937 Fiduciary Net Position (\$345,000/YR) 703,672 895,160 1,065,317 1,203,163 Total Net OPEB Liability 2,194,313 2,028,907 1,885,066 1,773,774

2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		19,789,231.00	19,753,973.00	11,108,508.38	19,850,769.00	96,796.00	0.5%
1) LCFF Sources 8010-8099 2) Federal Revenue 8100-8299 3) Other State Revenue 8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL, REVENUES		0.00	0.00	0.00	0.00	0.00	0.0%
		207,782.00	207,782.00	148,895.69	207,782.00	0.00	0.0%
		2,659,577.00	2,661,397.00	213,521.50	2,661,397.00	0.00	0.0%
		22,656,590.00	22,623,152.00	11,470,925.57	22,719,948.00		
B. EXPENDITURES		8,451,103.00	8,451,103.00	4,398,187.06	8,451,103.00	0.00	0.0%
1) Certificated Salaries 1000-1999 2) Classified Salaries 2000-2999 3) Employee Benefits 3000-3999 4) Books and Supplies 4000-4999		2,867,543.00	2,867,543.00	1,539,027.01	2,867,543.00	0.00	0.0%
5) Services and Other Operating Expenditures 5000-5999 6) Capital Outlay 6000-6999 7) Other Outgo (excluding Transfers of Indirect Costs)		4,836,697.00	4,836,697.00	2,402,542.94	4,836,697.00	0.00	0.0%
	7100-7299	1,068,996.00	1,069,646.00	523,316.50	1,069,646.00	0.00	0.0%
	7400-7499	1,697,194.00	1,698,364.00	1,188,681.09	1,698,364.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs 7300-7399 9) TOTAL, EXPENDITURES		250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
		532,264.00	532,264.00	281,887.63	532,264.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		19,703,797.00	19,705,617.00	10,333,642.23	19,705,617.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,952,793.00	2,917,535.00	1,137,283.34	3,014,331.00		
D. OTHER FINANCING SOURCES/USES		409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
1) Interfund Transfers							
a) Transfers In 8900-8929 b) Transfers Out 7600-7629 2) Other Sources/Uses		0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources 8930-8979 b) Uses 7630-7699 3) Contributions 8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING							

SOURCES/USES	0.00	0.00	0.00	0.00	0.00	0.0%
	(3,580,089.00)	(3,580,089.00)	0.00	(3,580,089.00)	0.00	0.0%
	(3,170,689.00)	(3,170,689.00)	0.00	(3,170,689.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(217,896.00)	(253,154.00)	1,137,283.34	(156,358.00)		
F. FUND BALANCE, RESERVES	7,956,728.80	9,326,860.51		9,326,860.51	0.00	0.0%
1) Beginning Fund Balance						
a) As of July 1 - Unaudited 9791						
b) Audit Adjustments 9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	7,956,728.80	9,326,860.51		9,326,860.51		
d) Other Restatements 9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	7,956,728.80	9,326,860.51		9,326,860.51		
2) Ending Balance, June 30 (E + F1e)	7,738,832.80	9,073,706.51		9,170,502.51		
Components of Ending Fund Balance						
a) Nonspendable						
Rev olv ing Cash 9711	2,000.00	2,000.00		2,000.00		
Stores 9712	0.00	0.00		0.00		

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items 9713 All Others 9719 b) Restricted 9740 c)						
Committed	0.00	0.00		0.00		
Stabilization Arrangements 9750 Other Commitments 9760 d)	0.00	0.00		0.00		
Assigned	0.00	0.00		0.00		
Other Assignments 9780 e) Unassigned/Unappropriated	0.00	0.00		0.00		
Reserv e f or Economic Uncertainties 9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount 9790	0.00	0.00		0.00		
	6,231,529.80	7,905,017.51		7,646,053.51		
	1,505,303.00	1,166,689.00		1,522,449.00		
	0.00	0.00		0.00		
LCFF SOURCES	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%
Principal Apportionment						
State Aid - Current Year 8011						
Education Protection Account State Aid -	197,186.00	197,186.00	125,931.00	197,186.00	0.00	0.0%
Current Year 8012 State Aid - Prior Years 8019 Tax Relief Subv entions	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions 8021 Timber Yield Tax 8022 Other Subv entions/In-Lieu Taxes 8029 County & District Taxes	71,797.00	70,510.00	35,661.79	71,222.00	712.00	1.0%

Secured Roll Taxes 8041 Unsecured Roll Taxes 8042 Prior Years' Taxes 8043 Supplemental Taxes 8044 Education Revenue Augmentation Fund (ERAF) 8045 Community Redevelopment Funds (SB 617/699/1992) 8047 Penalties and Interest from Delinquent Taxes 8048 Miscellaneous Funds (EC 41604) Royalties and Bonuses 8081 Other In-Lieu Taxes 8082 Less: Non-LCFF (50%) Adjustment 8089 Subtotal, LCFF Sources	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	19,114,234.00	19,059,665.00	10,583,239.84	19,135,227.00	75,562.00	0.4%
	349,250.00	353,011.00	344,563.26	371,257.00	18,246.00	5.2%
	0.00	16,837.00	19,112.49	19,113.00	2,276.00	13.5%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	19,789,231.00	19,753,973.00	11,108,508.38	19,850,769.00	96,796.00	0.5%
LCFF Transfers Unrestricted LCFF Transfers - Current Year 0000 8091 All Other LCFF Transfers - Current Year All Other 8091 Transfers to Charter Schools in Lieu of Property Taxes 8096 Property Taxes Transfers 8097 LCFF/Revenue Limit Transfers - Prior Years 8099 TOTAL, LCFF SOURCES	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	19,789,231.00	19,753,973.00	11,108,508.38	19,850,769.00	96,796.00	0.5%

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance								
Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations 8110 Special Education Entitlement 8181								
Special Education Discretionary Grants 8182 Child Nutrition Programs			0.00	0.00	0.00	0.00		
8220 Donated Food Commodities 8221 Forest Reserve Funds 8260			0.00	0.00	0.00	0.00		
Flood Control Funds 8270 Wildlife Reserve Funds 8280 FEMA 8281			0.00	0.00	0.00	0.00		
Interagency Contracts Between LEAs 8285			0.00	0.00	0.00	0.00		
Pass-Through Revenues from Federal			0.00	0.00	0.00	0.00		
Sources 8287 Title I, Part A, Basic 3010 8290 Title I, Part D, Local			0.00	0.00	0.00	0.00	0.00	0.0%
Delinquent Programs 3025 8290			0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective			0.00	0.00	0.00	0.00	0.00	0.0%
Instruction 4035 8290 Title III, Part A, Immigrant Student Program 4201			0.00	0.00	0.00	0.00	0.00	0.0%
8290 Title III, Part A, English Learner Program 4203 8290			0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program			0.00	0.00	0.00	0.00	0.00	0.0%

(PCSGP) 4610 8290 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, Other NCLB / Ev ery Student Succeeds Act 8290 4037, 4123, 4124, 4126, 4127, 4128, 5630 Career and Technical Education 3500-3599 8290 All Other Federal Rev enue All Other 8290 TOTAL, FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement Prior Years 6360 8319 Special Education Master Plan Current Year 6500 8311 Prior Years 6500 8319						
All Other State Apportionments - Current Year All Other 8311	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	0.0%
Child Nutrition Programs 8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements 8550	40,400.00	40,400.00	38,559.00	40,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials 8560	167,382.00	167,382.00	109,269.69	167,382.00	0.00	0.0%
Tax Relief Subv entions Restricted Lev ies - Other Homeowners' Exemptions 8575	0.00	0.00	0.00	0.00		
Other Subv entions/In-Lieu Taxes 8576	0.00	0.00	0.00	0.00		

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 01I Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes	Object Codes					
Pass-Through Rev enues from State						
Sources 8587 Af ter School Education and Saf ety (ASES) 6010 8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant 6030 8590						
Career Technical Education Incentiv e Grant						
Program 6387 8590 Drug/Alcohol/Tobacco Funds 6650, 6690,						

6695 8590 Calif ornia Clean Energy Jobs Act 6230 8590 Specialized Secondary 7370 8590 American Indian Early Childhood Education 7210 8590 All Other State Rev enue All Other 8590 TOTAL, OTHER STATE REVENUE						
	0.00	0.00	1,067.00	0.00	0.00	0.0%
	207,782.00	207,782.00	148,895.69	207,782.00	0.00	0.0%
OTHER LOCAL REVENUE Other Local Rev enue County and District Taxes Other Restricted Lev ies Secured Roll 8615	0.00	0.00	0.00	0.00		
Unsecured Roll 8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes 8617	0.00	0.00	0.00	0.00		
Supplemental Taxes 8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes Parcel Taxes 8621	2,626,577.00	2,626,577.00	0.00	2,626,577.00	0.00	0.0%
Other 8622 Community Redev elopment Funds Not Subject to LCFF Deduction 8625	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		
Sales Sale of Equipment/Supplies 8631	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	0.0%
Food Serv ice Sales 8634	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	0.0%
Leases and Rentals 8650	30,000.00	30,000.00	11,685.64	30,000.00	0.00	0.0%
Interest 8660	3,000.00	3,000.00	14,991.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Inv estments 8662	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	0.0%
Non-Resident Students 8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Indiv iduals 8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Serv ices 8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Dev eloper Fees 8681	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	0.0%
Other Local Rev enue Plus: Misc Funds Non-LCFF (50%) Adjustment 8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Rev enues From Local Sources 8697	0.00	0.00	0.00	0.00		

Reed Union Elementary General Fund Form 011 Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue 8699 Tuition 8710 All Other Transfers In 8781-8783 Transfers Of Apportionments Special Education SELPA Transfers From Districts or Charter Schools 6500 8791 From County Offices 6500 8792 From JPAs 6500 8793 ROC/P Transfers From Districts or Charter Schools 6360 8791 From County Offices 6360 8792 From JPAs 6360 8793 Other Transfers of Apportionments From Districts or Charter Schools All Other 8791 From County Offices All Other 8792 From JPAs All Other 8793 All Other Transfers In from All Others 8799 TOTAL, OTHER LOCAL REVENUE							
		0.00	1,820.00	186,844.86	1,820.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		2,659,577.00	2,661,397.00	213,521.50	2,661,397.00	0.00	0.0%
TOTAL, REVENUES		22,656,590.00	22,623,152.00	11,470,925.57	22,719,948.00	96,796.00	0.4%
CERTIFICATED SALARIES Certificated Teachers' Salaries 1100 Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300 Other Certificated Salaries 1900 TOTAL, CERTIFICATED SALARIES		6,848,124.00	6,848,124.00	3,556,026.09	6,848,124.00	0.00	0.0%
		474,999.00	474,999.00	191,244.48	474,999.00	0.00	0.0%
		1,127,980.00	1,127,980.00	650,916.49	1,127,980.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		8,451,103.00	8,451,103.00	4,398,187.06	8,451,103.00	0.00	0.0%
CLASSIFIED SALARIES Classified Instructional Salaries 2100 Classified Support Salaries 2200 Classified Supervisors' and Administrators' Salaries 2300 Clerical, Technical and Office Salaries 2400 Other Classified Salaries 2900 TOTAL, CLASSIFIED SALARIES		495,994.00	495,994.00	256,186.27	495,994.00	0.00	0.0%
		1,098,954.00	1,098,954.00	561,944.42	1,098,954.00	0.00	0.0%
		483,908.00	483,908.00	282,280.39	483,908.00	0.00	0.0%
		788,687.00	788,687.00	438,615.93	788,687.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		2,867,543.00	2,867,543.00	1,539,027.01	2,867,543.00	0.00	0.0%
EMPLOYEE BENEFITS STRS 3101-3102 PERS 3201-3202 OASDI/Medicare/Alternative 3301-3302 Health and Welfare Benefits 3401-3402 Unemployment Insurance 3501-3502 Workers' Compensation 3601-3602 OPEB, Allocated 3701-3702		1,614,170.00	1,614,170.00	798,015.35	1,614,170.00	0.00	0.0%
		774,811.00	774,811.00	413,060.04	774,811.00	0.00	0.0%
		365,719.00	365,719.00	177,620.82	365,719.00	0.00	0.0%

OPEB, Active Employees 3751-3752 Other Employee Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS	1,558,954.00	1,558,954.00	830,660.72	1,558,954.00	0.00	0.0%
	57,111.00	57,111.00	29,686.05	57,111.00	0.00	0.0%
	120,932.00	120,932.00	62,792.87	120,932.00	0.00	0.0%
	345,000.00	345,000.00	90,707.09	345,000.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	4,836,697.00	4,836,697.00	2,402,542.94	4,836,697.00	0.00	0.0%

BOOKS AND SUPPLIES

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials 4100 Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 Food 4700 TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
		120,000.00	120,000.00	125,222.19	120,000.00	0.00	0.0%
		715,996.00	716,646.00	381,291.44	716,646.00	0.00	0.0%
		33,000.00	33,000.00	11,140.28	33,000.00	0.00	0.0%
		200,000.00	200,000.00	5,662.59	200,000.00	0.00	0.0%
		1,068,996.00	1,069,646.00	523,316.50	1,069,646.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 Travel and Conferences 5200 Dues and Memberships 5300 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.0%
		74,000.00	74,000.00	29,298.91	74,000.00	0.00	0.0%
		59,000.00	59,000.00	48,492.73	59,000.00	0.00	0.0%
		150,000.00	150,000.00	163,547.00	150,000.00	0.00	0.0%
		510,000.00	510,000.00	300,045.16	510,000.00	0.00	0.0%
		138,625.00	138,625.00	111,989.03	138,625.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	
		585,569.00	586,739.00	478,373.14	586,739.00	0.00	0.0%
		180,000.00	180,000.00	56,935.12	180,000.00	0.00	0.0%
		1,697,194.00	1,698,364.00	1,188,681.09	1,698,364.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%

	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition for Instruction Under Interdistrict Attendance Agreements 7110	100,000.00	100,000.00	70,000.00	100,000.00	0.00	0.0%
State Special Schools 7130	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	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices 7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs 7143	37,264.00	37,264.00	0.00	37,264.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools 7211	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	0.0%
To JPAs 7213	0.00	0.00	0.00	0.00	0.00	0.0%

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance								
Description Resource			Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes	Object Codes							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500 7221 To County Offices 6500 7222 To JPAs 6500 7223 ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 7221 To County Offices 6360 7222 To JPAs 6360 7223 Other Transfers of Apportionments All Other 7221-7223 All Other Transfers 7281-7283 All Other Transfers Out to All Others 7299 Debt Service Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)								
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			35,000.00	35,000.00	925.10	35,000.00	0.00	0.0%
			360,000.00	360,000.00	210,962.53	360,000.00	0.00	0.0%
			532,264.00	532,264.00	281,887.63	532,264.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs 7310 Transfers of Indirect Costs - Interfund 7350			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	0.0%
TOTAL, EXPENDITURES	19,703,797.00	19,705,617.00	10,333,642.23	19,705,617.00	0.00	0.0%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS IN						
From: Special Reserve Fund 8912 From: Bond Interest and Redemption Fund 8914 Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.0%
8919 (a) TOTAL, INTERFUND TRANSFERS IN	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.0%
To: Child Development Fund 7611 To: Special Reserve Fund 7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund 7613 To: Cafeteria Fund 7616 Other Authorized	0.00	0.00	0.00	0.00	0.00	0.0%
Interfund Transfers Out 7619 (b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES	0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES						
State Apportionments						
Emergency Apportionments 8931						
Proceeds	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets 8953						
Other Sources	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs 8965						

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Unrestricted (Resources 0000-1999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes						
Object Codes						
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation 8971 Proceeds from Leases 8972 Proceeds from Lease Revenue Bonds 8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources 8979 (c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
USES	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs 7651 All Other Financing Uses 7699 (d)	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, USES	0.00	0.00	0.00	0.00	0.00	0.0%

CONTRIBUTIONS Contributions from Unrestricted Revenues 8980 Contributions from Restricted Revenues 8990 (e) TOTAL, CONTRIBUTIONS	(3,580,089.00)	(3,580,089.00)	0.00	(3,580,089.00)	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	(3,580,089.00)	(3,580,089.00)	0.00	(3,580,089.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	(3,170,689.00)	(3,170,689.00)	0.00	(3,170,689.00)	0.00	0.0%

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Restricted (Resources 2000-9999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF Sources 8010-8099 2) Federal Revenue 8100-8299 3) Other State Revenue 8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL, REVENUES	217,219.00	217,219.00	71,697.56	217,219.00	0.00	0.0%
	1,172,017.00	2,083,191.00	562,935.80	1,825,919.00	(257,272.00)	-12.3%
	2,267,555.00	2,267,555.00	2,787,921.36	2,267,555.00	0.00	0.0%
	3,656,791.00	4,567,965.00	3,422,554.72	4,310,693.00		
B. EXPENDITURES	2,467,012.00	2,517,755.00	1,168,082.54	2,517,755.00	0.00	0.0%
1) Certificated Salaries 1000-1999 2) Classified Salaries 2000-2999 3) Employee Benefits 3000-3999 4) Books and Supplies 4000-4999	909,983.00	952,259.00	447,905.19	952,259.00	0.00	0.0%
5) Services and Other Operating Expenditures 5000-5999 6) Capital Outlay 6000-6999 7) Other Outgo (excluding Transfers of Indirect Costs)	2,348,781.00	2,348,781.00	642,001.67	2,348,781.00	0.00	0.0%
7100-7299	359,104.00	1,467,788.00	278,445.76	1,210,516.00	257,272.00	17.5%
7400-7499	682,000.00	1,237,040.00	522,246.36	1,237,040.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs 7300-7399 9) TOTAL, EXPENDITURES	0.00	58,590.00	0.00	58,590.00	0.00	0.0%
	470,000.00	470,000.00	71,387.00	470,000.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	7,236,880.00	9,052,213.00	3,130,068.52	8,794,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	(3,580,089.00)	(4,484,248.00)	292,486.20	(4,484,248.00)		
D. OTHER FINANCING SOURCES/USES	0.00	0.00	0.00	0.00	0.00	0.0%
1) Interfund Transfers						
a) Transfers In 8900-8929 b) Transfers Out 7600-7629 2) Other Sources/Uses	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources 8930-8979 b) Uses 7630-7699 3) Contributions 8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	0.00	0.00	0.00	0.00	0.00	0.0%
	3,580,089.00	3,580,089.00	0.00	3,580,089.00	0.00	0.0%

	3,580,089.00	3,580,089.00	0.00	3,580,089.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	0.00	(904,159.00)	292,486.20	(904,159.00)		
F. FUND BALANCE, RESERVES	450,132.44	966,517.94		966,517.94	0.00	0.0%
1) Beginning Fund Balance						
a) As of July 1 - Unaudited 9791						
b) Audit Adjustments 9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	450,132.44	966,517.94		966,517.94		
d) Other Restatements 9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	450,132.44	966,517.94		966,517.94		
2) Ending Balance, June 30 (E + F1e)	450,132.44	62,358.94		62,358.94		
Components of Ending Fund Balance						
a) Nonspendable						
Rev olv ing Cash 9711	0.00	0.00		0.00		
Stores 9712	0.00	0.00		0.00		
Prepaid Items 9713	0.00	0.00		0.00		

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Reed Union Elementary General Fund Form 011 Marin County Restricted (Resources 2000-9999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes						
Object Codes						
All Others 9719 b) Restricted 9740 c) Committed						
Stabilization Arrangements 9750 Other Commitments 9760 d)	0.00	0.00		0.00		
Assigned						
Other Assignments 9780 e) Unassigned/Unappropriated	450,132.44	62,362.81		62,362.81		
Reserv e f or Economic Uncertainties 9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount 9790	0.00	0.00		0.00		
	0.00	0.00		0.00		
	0.00	0.00		0.00		
	0.00	0.00		0.00		
	0.00	(3.87)		(3.87)		
LCFF SOURCES	0.00	0.00	0.00	0.00		
Principal Apportionment						
State Aid - Current Year 8011						
Education Protection Account State Aid -	0.00	0.00	0.00	0.00		
Current Year 8012 State Aid - Prior Years 8019 Tax Relief Subv entions	0.00	0.00	0.00	0.00		
Homeowners' Exemptions 8021 Timber Yield Tax 8022 Other Subv						
entions/In-Lieu Taxes 8029 County & District Taxes	0.00	0.00	0.00	0.00		
Secured Roll Taxes 8041 Unsecured Roll Taxes 8042 Prior Years'						
Taxes 8043 Supplemental Taxes 8044	0.00	0.00	0.00	0.00		
Education Rev enue Augmentation Fund	0.00	0.00	0.00	0.00		
(ERAF) 8045						
Community Redev elopment Funds (SB	0.00	0.00	0.00	0.00		

617/699/1992) 8047 Penalties and Interest from Delinquent Taxes 8048 Miscellaneous Funds (EC 41604) Roy alties and Bonuses 8081 Other In-Lieu Taxes 8082 Less: Non-LCFF (50%) Adjustment 8089 Subtotal, LCFF Sources	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00		
LCFF Transf ers Unrestricted LCFF Transf ers - Current Year 0000 8091 All Other LCFF Transf ers - Current Year All Other 8091 Transf ers to Charter Schools in Lieu of Property Taxes 8096 Property Taxes Transf ers 8097 LCFF/Rev enue Limit Transf ers - Prior Years 8099 TOTAL, LCFF SOURCES						
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%

FEDERAL REVENUE

California Dept of Education
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Reed Union Elementary General Fund Form 011 Marin County Restricted (Resources 2000-9999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations 8110 Special Education Entitlement 8181			0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants 8182 Child Nutrition Programs			138,154.00	138,154.00	0.00	138,154.00	0.00	0.0%
8220 Donated Food Commodities 8221 Forest Reserv e Funds 8260			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Flood Control Funds 8270 Wildlif e Reserv e Funds 8280 FEMA 8281			0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs 8285			0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Rev enues from Federal			0.00	0.00	0.00	0.00	0.00	0.0%
Sources 8287 Title I, Part A, Basic 3010 8290 Title I, Part D, Local			0.00	0.00	0.00	0.00	0.00	0.0%
Delinquent Programs 3025 8290			0.00	0.00	0.00	0.00		
Title II, Part A, Supporting Ef fectiv e			0.00	0.00	0.00	0.00		
Instruction 4035 8290 Title III, Part A, Immigrant Student Program 4201			0.00	0.00	0.00	0.00		
8290 Title III, Part A, English Learner Program 4203 8290			0.00	0.00	0.00	0.00		
Public Charter Schools Grant Program			0.00	0.00	0.00	0.00	0.00	0.0%
(PCSGP) 4610 8290			0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182,		0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Ev ery Student Succeeds Act		8290	47,165.00	47,165.00	39,715.00	47,165.00	0.00	0.0%
	4037, 4123, 4124, 4126, 4127, 4128,		0.00	0.00	0.00	0.00	0.00	0.0%

5630 Career and Technical Education 3500-3599 8290 All Other Federal Revenue All Other 8290 TOTAL, FEDERAL REVENUE	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	4,900.00	4,900.00	0.00	4,900.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	31,982.56	0.00	0.00	0.0%
	217,219.00	217,219.00	71,697.56	217,219.00	0.00	0.0%
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement Prior Years 6360 8319	0.00	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	0.00	0.0%
Prior Years 6500 8319	0.00	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	0.0%
All Other State Apportionments - Prior Years All Other 8319	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	0.0%
Mandated Costs Reimbursements 8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials 8560	64,204.00	64,204.00	4,053.80	64,204.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions 8575	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	0.0%

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Reed Union Elementary General Fund Form 01I Marin County Restricted (Resources 2000-9999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes Object Codes						
Pass-Through Revenues from State Sources 8587 After School Education and Safety (ASES) 6010 8590 Charter School Facility Grant 6030 8590 Career Technical Education Incentive Grant Program 6387 8590 Drug/Alcohol/Tobacco Funds 6650, 6690, 6695 8590 California Clean Energy Jobs Act 6230 8590 Specialized Secondary	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%

7370 8590 American Indian Early Childhood Education 7210 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	1,107,813.00	2,018,987.00	558,882.00	1,761,715.00	(257,272.00)	-12.7%
	1,172,017.00	2,083,191.00	562,935.80	1,825,919.00	(257,272.00)	-12.3%
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	0.0%
Unsecured Roll 8616	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	0.0%
Supplemental Taxes 8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes 8621	0.00	0.00	1,365,768.36	0.00	0.00	0.0%
Other 8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes 8629	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	0.0%
Sale of Publications 8632	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	0.0%
All Other Sales 8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals 8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest 8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments 8662	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		
Non-Resident Students 8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals 8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services 8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees 8681	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	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment 8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources 8697	0.00	0.00	0.00	0.00	0.00	0.0%

[illegible]

OPEB, Active Employees 3751-3752 Other Employee Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS	482,538.00	482,538.00	233,213.48	482,538.00	0.00	0.0%
	14,637.00	14,637.00	8,079.92	14,637.00	0.00	0.0%
	30,613.00	30,613.00	17,094.80	30,613.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	2,348,781.00	2,348,781.00	642,001.67	2,348,781.00	0.00	0.0%

BOOKS AND SUPPLIES

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Reed Union Elementary General Fund Form 011 Marin County Restricted (Resources 2000-9999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials 4100 Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 Food 4700 TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	285,566.00	7,180.98	285,566.00	0.00	0.0%
		359,104.00	1,182,222.00	236,448.37	924,950.00	257,272.00	21.8%
		0.00	0.00	34,816.41	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		359,104.00	1,467,788.00	278,445.76	1,210,516.00	257,272.00	17.5%
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 Travel and Conferences 5200 Dues and Memberships 5300 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	57,992.00	0.00	0.00	0.0%
		30,000.00	311,267.00	22,862.95	311,267.00	0.00	0.0%
		2,000.00	2,000.00	1,625.00	2,000.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		136,000.00	136,000.00	97,137.58	136,000.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		514,000.00	787,773.00	342,628.83	787,773.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		682,000.00	1,237,040.00	522,246.36	1,237,040.00	0.00	0.0%
CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%

	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	58,590.00	0.00	58,590.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	58,590.00	0.00	58,590.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition for Instruction Under Interdistrict Attendance Agreements 7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools 7130	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	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices 7142	200,000.00	200,000.00	(3,059.00)	200,000.00	0.00	0.0%
Payments to JPAs 7143	270,000.00	270,000.00	74,446.00	270,000.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools 7211	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	0.0%
To JPAs 7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Reed Union Elementary General Fund Form 011 Marin County Restricted (Resources 2000-9999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes						
Object Codes						
Special Education SELPA Transfers of Apportionments						
To Districts or Charter Schools 6500 7221 To County Offices 6500 7222 To JPAs 6500 7223 ROC/P Transfers of Apportionments	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools 6360 7221 To County Offices 6360 7222 To JPAs 6360 7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other 7221-7223 All Other Transfers 7281-7283 All Other Transfers Out to All Others 7299 Debt Service	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest 7438 Other Debt Service - Principal 7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	470,000.00	470,000.00	71,387.00	470,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs 7310 Transfers of Indirect Costs - Interf	0.00	0.00	0.00	0.00	0.00	0.0%

und 7350	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	0.0%
TOTAL, EXPENDITURES	7,236,880.0 0	9,052,213.0 0	3,130,068.5 2	8,794,941.0 0	257,272.00	2.8%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS IN						
From: Special Reserv e Fund 8912 From: Bond Interest and Redemption Fund 8914 Other Authorized Interf und Transf ers In	0.00	0.00	0.00	0.00		
8919 (a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.0%
To: Child Dev elopment Fund 7611 To: Special Reserv e Fund 7612						
To: State School Building Fund/ County	0.00	0.00	0.00	0.00	0.00	0.0%
School Facilities Fund 7613 To: Caf eteria Fund 7616 Other Authorized	0.00	0.00	0.00	0.00	0.00	0.0%
Interf und Transf ers Out 7619 (b) TOTAL, INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.0%
OUT	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES	0.00	0.00	0.00	0.00		
SOURCES						
State Apportionments						
Emergency Apportionments 8931						
Proceeds	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital						
Assets 8953						
Other Sources	0.00	0.00	0.00	0.00	0.00	0.0%
Transf ers from Funds of						
Lapsed/Reorganized LEAs 8965						

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Reed Union Elementary General Fund Form 011 Marin County Restricted (Resources 2000-9999) D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds						
Proceeds from Certif icates of	0.00	0.00	0.00	0.00	0.00	0.0%
Participation 8971 Proceeds from Leases 8972 Proceeds from Lease						
Rev enue Bonds 8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources 8979 (c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
USES	0.00	0.00	0.00	0.00	0.00	0.0%
Transf ers of Funds from						
Lapsed/Reorganized LEAs 7651 All Other Financing Uses 7699 (d)	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, USES						

	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS	3,580,089.00	3,580,089.00	0.00	3,580,089.00	0.00	0.0%
Contributions from Unrestricted Revenues 8980 Contributions from Restricted Revenues 8990 (e) TOTAL, CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.0%
	3,580,089.00	3,580,089.00	0.00	3,580,089.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	3,580,089.00	3,580,089.00	0.00	3,580,089.00	0.00	0.0%

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Reed Union Elementary General Fund Form 01I Marin County Summary - Unrestricted/Restricted D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		19,789,231.00	19,753,973.00	11,108,508.38	19,850,769.00	96,796.00	0.5%
1) LCFF Sources 8010-8099 2) Federal Revenue 8100-8299 3) Other State Revenue 8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL, REVENUES		217,219.00	217,219.00	71,697.56	217,219.00	0.00	0.0%
		1,379,799.00	2,290,973.00	711,831.49	2,033,701.00	(257,272.00)	-11.2%
		4,927,132.00	4,928,952.00	3,001,442.86	4,928,952.00	0.00	0.0%
		26,313,381.00	27,191,117.00	14,893,480.29	27,030,641.00		
B. EXPENDITURES		10,918,115.00	10,968,858.00	5,566,269.60	10,968,858.00	0.00	0.0%
1) Certificated Salaries 1000-1999 2) Classified Salaries 2000-2999 3) Employee Benefits 3000-3999 4) Books and Supplies 4000-4999		3,777,526.00	3,819,802.00	1,986,932.20	3,819,802.00	0.00	0.0%
5) Services and Other Operating Expenditures 5000-5999 6) Capital Outlay 6000-6999 7) Other Outgo (excluding Transfers of		7,185,478.00	7,185,478.00	3,044,544.61	7,185,478.00	0.00	0.0%
Indirect Costs) 7100-7299		1,428,100.00	2,537,434.00	801,762.26	2,280,162.00	257,272.00	10.1%
8) Other Outgo - Transfers of Indirect Costs 7300-7399 9) TOTAL, EXPENDITURES	7400-7499	2,379,194.00	2,935,404.00	1,710,927.45	2,935,404.00	0.00	0.0%
		250,000.00	308,590.00	0.00	308,590.00	0.00	0.0%
		1,002,264.00	1,002,264.00	353,274.63	1,002,264.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		26,940,677.00	28,757,830.00	13,463,710.75	28,500,558.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(627,296.00)	(1,566,713.00)	1,429,769.54	(1,469,917.00)		
D. OTHER FINANCING SOURCES/USES		409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
1) Interfund Transfers							
a) Transfers In 8900-8929 b) Transfers Out 7600-7629 2) Other Sources/Uses		0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources 8930-8979 b) Uses 7630-7699 3) Contributions 8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.0%

	0.00	0.00	0.00	0.00	0.00	0.0%
	409,400.00	409,400.00	0.00	409,400.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(217,896.00)	(1,157,313.00)	1,429,769.5 4	(1,060,517.00)		
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791	8,406,861.2 4	10,293,378.4 5		10,293,378.4 5	0.00	0.0%
b) Audit Adjustments 9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	8,406,861.2 4	10,293,378.4 5		10,293,378.4 5		
d) Other Restatements 9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	8,406,861.2 4	10,293,378.4 5		10,293,378.4 5		
2) Ending Balance, June 30 (E + F1e)	8,188,965.2 4	9,136,065.4 5		9,232,86		
Components of Ending Fund Balance a) Nonspendable Rev olv ing Cash 9711	2,000.00	2,000.00		1.45 2.00 0.00		
Stores 9712	0.00	0.00		0.00		
Prepaid Items 9713	0.00	0.00		0.00		

Reed Union Elementary General Fund Form 01I Marin County Summary - Unrestricted/Restricted D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance							
Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
Codes							
Object Codes							
All Others 9719 b) Restricted 9740 c) Committed							
Stabilization Arrangements 9750 Other Commitments 9760 d)							
Assigned	0.00	0.00		0.00			
Other Assignments 9780 e) Unassigned/Unappropriated	450,132.44	62,362.81		62,362.81			
Reserv e f or Economic Uncertainties 9789	0.00	0.00		0.00			
Unassigned/Unappropriated Amount 9790	0.00	0.00		0.00			
	6,231,529.8 0	7,905,017.5 1		7,646,053.5 1			
	1,505,303.0 0	1,166,689.0 0		1,522,449.0 0			
	0.00	(3.87)		(3.87)			
LCFF SOURCES	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%	
Principal Apportionment							
State Aid - Current Year 8011							

Education Protection Account State Aid -	197,186.00	197,186.00	125,931.00	197,186.00	0.00	0.0%
Current Year 8012 State Aid - Prior Years 8019 Tax Relief Subventions	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions 8021 Timber Yield Tax 8022 Other Subventions/In-Lieu Taxes 8029 County & District Taxes	71,797.00	70,510.00	35,661.79	71,222.00	712.00	1.0%
Secured Roll Taxes 8041 Unsecured Roll Taxes 8042 Prior Years' Taxes 8043 Supplemental Taxes 8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992) 8047	19,114,234.00	19,059,665.00	10,583,239.84	19,135,227.00	75,562.00	0.4%
Penalties and Interest from Delinquent Taxes 8048 Miscellaneous Funds (EC 41604)	349,250.00	353,011.00	344,563.26	371,257.00	18,246.00	5.2%
Royalties and Bonuses 8081 Other In-Lieu Taxes 8082 Less: Non-LCFF	0.00	16,837.00	19,112.49	19,113.00	2,276.00	13.5%
(50%) Adjustment 8089 Subtotal, LCFF Sources	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	19,789,231.00	19,753,973.00	11,108,508.38	19,850,769.00	96,796.00	0.5%
LCFF Transfers	0.00	0.00	0.00	0.00	0.00	0.0%
Unrestricted LCFF						
Transfers - Current Year 0000 8091 All Other LCFF Transfers - Current Year All Other 8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes 8096 Property Taxes Transfers 8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years 8099 TOTAL, LCFF SOURCES	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	19,789,231.00	19,753,973.00	11,108,508.38	19,850,769.00	96,796.00	0.5%

FEDERAL REVENUE

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Summary - Unrestricted/Restricted D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes						
Object Codes						
Maintenance and Operations 8110 Special Education Entitlement 8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants 8182 Child Nutrition Programs						
8220 Donated Food Commodities 8221 Forest Reserve Funds 8260	138,154.00	138,154.00	0.00	138,154.00	0.00	0.0%
Flood Control Funds 8270 Wildlife Reserve Funds 8280 FEMA 8281	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interagency Contracts Between LEAs 8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal						
Sources 8287 Title I, Part A, Basic 3010 8290 Title I, Part D, Local	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Codes	Object Codes						
Pass-Through Rev enues from State Sources 8587 Af ter School Education and Saf ety (ASES) 6010 8590 Charter School Facility Grant 6030 8590 Career Technical Education Incentiv e Grant Program 6387 8590 Drug/Alcohol/Tobacco Funds 6650, 6690, 6695 8590 Calif ornia Clean Energy Jobs Act 6230 8590 Specialized Secondary 7370 8590 American Indian Early Childhood Education 7210 8590 All Other State Rev enue All Other 8590 TOTAL, OTHER STATE REVENUE							
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		1,107,813.00	2,018,987.00	559,949.00	1,761,715.00	(257,272.00)	-12.7%
		1,379,799.00	2,290,973.00	711,831.49	2,033,701.00	(257,272.00)	-11.2%
OTHER LOCAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Rev enue							
County and District Taxes							
Other Restricted Lev ies							
Secured Roll 8615							
Unsecured Roll 8616		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	0.0%
Supplemental Taxes 8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		2,626,577.00	2,626,577.00	1,365,768.36	2,626,577.00	0.00	0.0%
Parcel Taxes 8621							
Other 8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redev elopment Funds Not Subject to LCFF Deduction 8625		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	0.0%
Sales		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies 8631							
Sale of Publications 8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Serv ice Sales 8634		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	0.0%
Leases and Rentals 8650		30,000.00	30,000.00	11,685.64	30,000.00	0.00	0.0%
Interest 8660		3,000.00	3,000.00	14,991.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Inv estments 8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees 8671							
Non-Resident Students 8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Indiv iduals 8675		0.00	0.00	0.00	0.00	0.00	0.0%

Classified Instructional Salaries 2100 Classified Support Salaries 2200	1,254,614.00	1,254,614.00	693,440.56	1,254,614.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries 2300 Clerical, Technical and Office Salaries 2400 Other Classified Salaries 2900 TOTAL, CLASSIFIED SALARIES	558,604.00	558,604.00	325,853.29	558,604.00	0.00	0.0%
	879,933.00	879,933.00	491,842.53	879,933.00	0.00	0.0%
	0.00	30,268.00	0.00	30,268.00	0.00	0.0%
	3,777,526.00	3,819,802.00	1,986,932.20	3,819,802.00	0.00	0.0%
EMPLOYEE BENEFITS	3,106,803.00	3,106,803.00	1,020,762.18	3,106,803.00	0.00	0.0%
STRS 3101-3102 PERS 3201-3202 OASDI/Medicare/Alternative 3301-3302 Health and Welfare Benefits 3401-3402 Unemployment Insurance 3501-3502 Workers' Compensation 3601-3602 OPEB, Allocated 3701-3702 OPEB, Active Employees 3751-3752 Other Employee Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS	1,005,918.00	1,005,918.00	525,986.69	1,005,918.00	0.00	0.0%
	462,972.00	462,972.00	225,560.81	462,972.00	0.00	0.0%
	2,041,492.00	2,041,492.00	1,063,874.20	2,041,492.00	0.00	0.0%
	71,748.00	71,748.00	37,765.97	71,748.00	0.00	0.0%
	151,545.00	151,545.00	79,887.67	151,545.00	0.00	0.0%
	345,000.00	345,000.00	90,707.09	345,000.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	7,185,478.00	7,185,478.00	3,044,544.61	7,185,478.00	0.00	0.0%

BOOKS AND SUPPLIES

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2022-23 Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 01I Marin County Summary - Unrestricted/Restricted D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula	0.00	0.00	0.00	0.00	0.00	0.0%
Materials 4100 Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 Food 4700 TOTAL, BOOKS AND SUPPLIES	120,000.00	405,566.00	132,403.17	405,566.00	0.00	0.0%
	1,075,100.00	1,898,868.00	617,739.81	1,641,596.00	257,272.00	13.5%
	33,000.00	33,000.00	45,956.69	33,000.00	0.00	0.0%
	200,000.00	200,000.00	5,662.59	200,000.00	0.00	0.0%
	1,428,100.00	2,537,434.00	801,762.26	2,280,162.00	257,272.00	10.1%
SERVICES AND OTHER OPERATING EXPENDITURES	0.00	0.00	57,992.00	0.00	0.00	0.0%
Subagreements for Services 5100 Travel and Conferences 5200 Dues and Memberships 5300 Insurance 5400-5450	104,000.00	385,267.00	52,161.86	385,267.00	0.00	0.0%
Operations and Housekeeping Services 5500	61,000.00	61,000.00	50,117.73	61,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750	150,000.00	150,000.00	163,547.00	150,000.00	0.00	0.0%
Professional/Consulting Services and	510,000.00	510,000.00	300,045.16	510,000.00	0.00	0.0%
Operating Expenditures 5800 Communications 5900	274,625.00	274,625.00	209,126.61	274,625.00	0.00	0.0%

TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	1,099,569.0 0	1,374,512.0 0	821,001.97	1,374,512.0 0	0.00	0.0%
	180,000.00	180,000.00	56,935.12	180,000.00	0.00	0.0%
	2,379,194.0 0	2,935,404.0 0	1,710,927.4 5	2,935,404.0 0	0.00	0.0%
CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 TOTAL, CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
	0.00	58,590.00	0.00	58,590.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	250,000.00	308,590.00	0.00	308,590.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition for Instruction Under Interdistrict Attendance Agreements 7110	100,000.00	100,000.00	70,000.00	100,000.00	0.00	0.0%
State Special Schools 7130	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	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices 7142	200,000.00	200,000.00	(3,059.00)	200,000.00	0.00	0.0%
Payments to JPAs 7143	307,264.00	307,264.00	74,446.00	307,264.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools 7211	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	0.0%
To JPAs 7213	0.00	0.00	0.00	0.00	0.00	0.0%

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2022-23 Second Interim 21 65425 000000

Reed Union Elementary General Fund Form 01I Marin County Summary - Unrestricted/Restricted D8231MKFJZ(2022-23) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools 6500 7221 To County Offices 6500 7222 To JPAs 6500 7223 ROC/P Transfers of Apportionments			0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools 6360 7221 To County Offices 6360 7222 To JPAs 6360 7223			0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other 7221-7223 All Other Transf ers 7281-7283 All Other Transfers Out to All Others 7299 Debt Service			0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest 7438 Other Debt Service - Principal 7439			0.00	0.00	0.00	0.00	0.00	0.0%

TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	35,000.00	35,000.00	925.10	35,000.00	0.00	0.0%
	360,000.00	360,000.00	210,962.53	360,000.00	0.00	0.0%
	1,002,264.00	1,002,264.00	353,274.63	1,002,264.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs 7310 Transfers of Indirect Costs - Interfund 7350 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES	26,940,677.00	28,757,830.00	13,463,710.75	28,500,558.00	257,272.00	0.9%
INTERFUND TRANSFERS INTERFUND TRANSFERS IN From: Special Reserve Fund 8912 From: Bond Interest and Redemption Fund 8914 Other Authorized Interfund Transfers In 8919 (a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT To: Child Development Fund 7611 To: Special Reserve Fund 7612 To: State School Building Fund/ County School Facilities Fund 7613 To: Cafeteria Fund 7616 Other Authorized Interfund Transfers Out 7619 (b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
	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	0.0%
Proceeds Proceeds from Disposal of Capital Assets 8953	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	0.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds Proceeds from Certificates of Participation 8971 Proceeds from Leases 8972 Proceeds from Lease Revenue Bonds 8973 All Other Financing Sources 8979 (c) TOTAL, SOURCES							
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
USES Transfers of Funds from Lapsed/Reorganized LEAs 7651 All Other Financing Uses 7699 (d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS Contributions from Unrestricted Revenues 8980 Contributions from Restricted Revenues 8990 (e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00		
		0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%

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Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 011 Marin County Exhibit: Restricted Balance Detail D8231MKFJZ(2022-23)

Resource Description	2022-23 Projected Totals
6230 California Clean Energy Jobs Act Total, Restricted Balance	62,362.81 62,362.81

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REED UNION SCHOOL DISTRICT

1. Deferred Maintenance Fund
2. Capital Facilities Fund
3. Special Reserve Fund for Capital Projects

1) Certificated Salaries 1000-1999 2) Classified Salaries 2000-2999 3) Employee Benefits 3000-3999 4) Books and Supplies 4000-4999 5) Services and Other Operating Expenditures

7) Other Outgo (excluding Transf ers of Indirect 7299,7400- 7499 Costs)

8) Other Outgo - Transf ers of Indirect Costs 7300-7399

9) TOTAL, EXPENDITURES

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

D. OTHER FINANCING SOURCES/USES

1) Interf und Transf ers

a) Transf ers In 8900-8929

b) Transf ers Out 7600-7629

2) Other Sources/Uses

a) Sources 8930-8979

b) Uses 7630-7699

3) Contributions 8980-8999

4) TOTAL, OTHER FINANCING SOURCES/USES

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

a) As of July 1 - Unaudited 9791 33,626.83 33,628.58 33,628.58 0.00 0.0% b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b)

33,626.83 33,628.58 33,628.58 d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 33,626.83 33,628.58 33,628.58

2) Ending Balance, June 30 (E + F1e) 33,646.83 33,648.58 33,648.58 Components of Ending Fund Balance

a) Nonspendable

Rev olv ing Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00

b) Restricted 9740 0.00 0.00 0.00 c) Committed

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**2022-23 Second Interim
Deferred Maintenance Fund
Expenditures by Object**

**21654250000000
Form 14I
D8231MKFJZ(2022-23)**

**Reed Union Elementary
Marin County**

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned			0.00	0.00		0.00		
Other Assignments 9780 e) Unassigned/Unappropriated			0.00	0.00		0.00		
Reserv e f or Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790			33,646.83	33,648.58		33,648.58		
			0.00	0.00		0.00		
			0.00	0.00		0.00		
LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transf ers			0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transf ers - Current Year 8091 LCFF/Rev enue Limit Transf ers - Prior Years			0.00	0.00	0.00	0.00	0.00	0.0%
8099 TOTAL, LCFF SOURCES								
OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Rev enue 8590 TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%

[illegible]

BOOKS AND SUPPLIES

Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%	Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%	Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
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California Dept of Education
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[illegible]

0.00	0
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0.00	0

0.00	0
0.00	0
0.00	0

0.00	0.00
0.00	0.00
0.00	0.00

Subagreements f or Serv ices 5100 Trav el and Conf erences 5200 Rentals, Leases, Repairs, and Noncapitalized Improv ements 5600 Transf ers of Direct Costs 5710 Transf ers of Direct Costs - Interf und 5750 Prof essional/Consulting Serv ices and Operating Expenditures 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES

CAPITAL OUTLAY

Land Improv ements 6170 Buildings and Improv ements of Buildings 6200 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 TOTAL, CAPITAL OUTLAY

OTHER OUTGO (excluding Transfers of Indirect Costs)

Debt Serv ice
Debt Serv ice - Interest 7438 Other Debt Serv ice - Principal 7439 TOTAL, OTHER OUTGO (excluding Transf ers of Indirect Costs)

TOTAL, EXPENDITURES

INTERFUND TRANSFERS

INTERFUND TRANSFERS IN

Other Authorized Interf und Transf ers In 8919 (a) TOTAL, INTERFUND TRANSFERS IN

INTERFUND TRANSFERS OUT

Other Authorized Interf und Transf ers Out 7619 (b) TOTAL, INTERFUND TRANSFERS OUT

OTHER SOURCES/USES

SOURCES

Other Sources
Transf ers from Funds of Lapsed/Reorganized LEAs 8965 Long-Term Debt Proceeds
Proceeds from Leases 8972 All Other Financing Sources 8979 (c) TOTAL, SOURCES

USES

Transf ers of Funds from Lapsed/Reorganized LEAs 7651 All Other Financing Uses 7699 (d) TOTAL, USES

CONTRIBUTIONS

Contributions from Unrestricted Rev enues 8980 Contributions from Restricted Rev enues 8990 (e) TOTAL, CONTRIBUTIONS

California Dept of Education
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2022-23 Second Interim
Deferred Maintenance Fund
Expenditures by Object

21654250000000
Form 14I
D8231MKFJZ(2022-23)

Reed Union Elementary
Marin County

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Reed Union Elementary
Marin County

2022-23 Second Interim
Capital Facilities Fund
Expenditures by Object

21654250000000
Form 25I
D8231MKFJZ(2022-23)

Description Resource Codes

A. REVENUES

Object Codes

Original Budget (A)	Board Appro ved Opera ing Budge t (B)
---------------------------	--

0.00	0.0
0.00	0.0
0.00	0.0
25,300.0 0	25,300.
25,300.0 0	25,300.
0.00	0.0
0.00	0.0
0.00	0.0
0.00	0.0
0.00	0.0
15,000.0 0	15,000.
0.00	0.0
0.00	0.0
0.00	0.0
15,000.0 0	15,000.

10,300.0 0	10,300.0 0	50,9
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
10,300.0 0	10,300.0 0	50,9

1) LCFF Sources 8010-8099 2) Federal Revenue 8100-8299 3) Other State Revenue
8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL, REVENUES

B. EXPENDITURES

1) Certificated Salaries 1000-1999 2) Classified Salaries 2000-2999 3) Employee Benefits
3000-3999 4) Books and Supplies 4000-4999 5) Services and Other Operating
Expenditures 5000-5999 6) Capital Outlay 6000-6999 7100-

7) Other Outgo (excluding Transfers of Indirect Costs) 7299,7400- 7499

8) Other Outgo - Transfers of Indirect Costs 7300-7399

9) TOTAL, EXPENDITURES

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

D. OTHER FINANCING SOURCES/USES

1) Interfund Transfers
a) Transfers In 8900-8929
b) Transfers Out 7600-7629

2) Other Sources/Uses
a) Sources 8930-8979
b) Uses 7630-7699

3) Contributions 8980-8999

4) TOTAL, OTHER FINANCING SOURCES/USES

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

F. FUND BALANCE, RESERVES

1) Beginning Fund Balance
a) As of July 1 - Unaudited 9791 526,353.47 586,866.89 586,866.89 0.00 0.0% b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b)
526,353.47 586,866.89 586,866.89 d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 526,353.47 586,866.89 586,866.89
2) Ending Balance, June 30 (E + F1e) 536,653.47 597,166.89 597,166.89 Components of Ending Fund Balance
a) Nonspendable
Rev olving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00
b) Legally Restricted Balance 9740 186,647.59 247,438.05 247,438.05 c) Committed

California Dept of Education
SACS Financial Reporting Software - SACS V3

Reed Union Elementary
Marin County

2022-23 Second Interim
Capital Facilities Fund
Expenditures by Object

21654250000000
Form 25I
D8231MKFJZ(2022-23)

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned			0.00	0.00		0.00		
Other Assignments 9780 e) Unassigned/Unappropriated			0.00	0.00		0.00		
Reserv e f or Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790			350,005.88	349,728.84		349,728.84		
			0.00	0.00		0.00		
			0.00	0.00		0.00		
OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subv entions			0.00	0.00	0.00	0.00	0.00	0.0%
Restricted Lev ies - Other			0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions 8575 Other Subv entions/In-Lieu Taxes 8576 All Other			0.00	0.00	0.00	0.00	0.00	0.0%
State Rev enue 8590 TOTAL, OTHER STATE REVENUE								
OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.0%
Other Restricted Lev ies			0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes			0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes 8621 Other 8622			0.00	0.00	0.00	0.00	0.00	0.0%
Community Redev elopment Funds Not Subject to LCFF			0.00	0.00	0.00	0.00	0.00	0.0%
Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales			0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies 8631 Interest 8660 Net Increase (Decrease) in the Fair Value of Inv estments 8662 Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Dev eloper Fees 8681 Other Local Rev enue			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Rev enue 8699 All Other Transf ers In from All Others 8799 TOTAL, OTHER LOCAL REVENUE			300.00	300.00	1,556.81	300.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			25,000.00	25,000.00	57,874.84	25,000.00	0.00	0.0%
			0.00	0.00		0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			25,300.00	25,300.00	59,431.65	25,300.00		
TOTAL, REVENUES			25,300.00	25,300.00	59,431.65	25,300.00		
CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
Other Certif icated Salaries 1900 TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

CLASSIFIED SALARIES

Classif ied Support Salaries 2200 0.00 0.00 0.00 0.00 0.00 0.0% Classif ied Superv isors' and Administrators' Salaries 2300 0.00 0.00 0.00 0.00 0.00 0.0% Clerical, Technical and Of f ice Salaries 2400 0.00 0.00 0.00 0.00 0.00 0.0% Other Classif ied Salaries 2900 0.00 0.00 0.00 0.00 0.00 0.0%

Reed Union Elementary
Marin County

**2022-23 Second Interim
Capital Facilities Fund
Expenditures by Object**

**21654250000000
Form 251
D8231MKFJZ(2022-23)**

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
STRS 3101-3102 PERS 3201-3202 OASDI/Medicare/Alternative 3301-3302 Health and Welfare Benefits 3401-3402 Unemployment Insurance 3501-3502 Workers' Compensation 3601-3602 OPEB, Allocated 3701-3702 OPEB, Active Employees 3751-3752 Other Employee Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
Approved Textbooks and Core Curricula Materials 4100 Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services 5100 Travel and Conferences 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	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 0.00 0.00 0.00 0.0% Debt Service

Debt Service - Interest 7438 0.00 0.00 0.00 0.00 0.00 0.0% Other Debt Service - Principal 7439 0.00 0.00 0.00 0.00 0.00 0.0%

Reed Union Elementary
Marin County

2022-23 Second Interim
Capital Facilities Fund
Expenditures by Object

21654250000000
Form 25I
D8231MKFJZ(2022-23)

Description Resource Codes	Object Codes	Original Budget (A)	Board Appro ved Operat ing Budge t (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transf ers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		15,000.0 0	15,000.0 0	8,498.0 0	15,000.0 0		
INTERFUND TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interf und Transf ers In 8919 (a) TOTAL, INTERFUND TRANSFERS IN							
INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities		0.00	0.00	0.00	0.00	0.00	0.0%
Fund 7613 Other Authorized Interf und Transf ers Out 7619 (b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES							
Proceeds		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings 8953 Other Sources							
Transf ers from Funds of Lapsed/Reorganized LEAs 8965 Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certif icates of Participation 8971 Proceeds from Leases 8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Rev enue Bonds 8973		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources 8979 (c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES		0.00	0.00	0.00	0.00	0.00	0.0%
Transf ers of Funds from Lapsed/Reorganized LEAs 7651 All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.0%
7699 (d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Rev enues 8980 Contributions from Restricted Rev enues 8990 (e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

A. REVENUES**Object Codes**

Original Budget (A)	Board Approved Operating Budget (B)
0.00	0.00
0.00	0.00
0.00	0.00
476,800.00	476,800.00
476,800.00	476,800.00

0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
189,200.00	189,200.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
189,200.00	189,200.00

		4
287,600.00	287,600.00	158,892
0.00	0.00	0.0
409,400.00	409,400.00	0.0
0.00	0.00	0.0
0.00	0.00	0.0
0.00	0.00	0.0
(409,400.00)	(409,400.00)	0.0
(121,800.00)	(121,800.00)	158,892

1) LCFF Sources 8010-8099 2) Federal Revenue 8100-8299 3) Other State Revenue 8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL, REVENUES

B. EXPENDITURES

1) Certificated Salaries 1000-1999 2) Classified Salaries 2000-2999 3) Employee Benefits 3000-3999 4) Books and Supplies 4000-4999 5) Services and Other Operating Expenditures 5000-5999 6) Capital Outlay 6000-6999 7100-7299 7) Other Outgo (excluding Transfers of Indirect Costs) 7299,7400- 7499 8) Other Outgo - Transfers of Indirect Costs 7300-7399 9) TOTAL, EXPENDITURES

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)**D. OTHER FINANCING SOURCES/USES**

1) Interfund Transfers
a) Transfers In 8900-8929
b) Transfers Out 7600-7629
2) Other Sources/Uses
a) Sources 8930-8979
b) Uses 7630-7699
3) Contributions 8980-8999
4) TOTAL, OTHER FINANCING SOURCES/USES

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)**F. FUND BALANCE, RESERVES**

1) Beginning Fund Balance
a) As of July 1 - Unaudited 9791 2,221,431.26 2,403,500.53 2,403,500.53 0.00 0.0% b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 2,221,431.26 2,403,500.53 2,403,500.53 d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 2,221,431.26 2,403,500.53 2,403,500.53
2) Ending Balance, June 30 (E + F1e) 2,099,631.26 2,281,700.53 2,281,700.53 Components of Ending Fund Balance
a) Nonspendable
Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00
b) Legally Restricted Balance 9740 0.00 0.00 0.00 c) Committed

California Dept of Education
SACS Financial Reporting Software - SACS V3

Reed Union Elementary Marin County
2022-23 Second Interim

File: Fund-Di, Version 2 Page 1 Printed: 3/9/2023 3:02 PM
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object
21654250000000

Form 401
D8231MKFJZ(2022-23)

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned			0.00	0.00		0.00		
Other Assignments 9780 e) Unassigned/Unappropriated			0.00	0.00		0.00		
Reserv e f or Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790			2,099,631.26	2,281,700.53		2,281,700.53		
			0.00	0.00		0.00		
			0.00	0.00		0.00		
FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
FEMA 8281 All Other Federal Rev enue 8290 TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Rev enues from State Sources 8587 Calif ornia Clean Energy			0.00	0.00	0.00	0.00	0.00	0.0%
Jobs Act 6230 8590 All Other State Rev enue All Other 8590 TOTAL, OTHER			0.00	0.00	0.00	0.00	0.00	0.0%
STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Rev enue								
Community Redev elopment Funds Not Subject to			0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Deduction 8625 Sales			475,000.00	475,000.00	451.44	475,000.00	0.00	0.0%
Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660			1,800.00	1,800.00	4.61	1,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of					6.23			
Inv estments 8662 Other Local Rev enue			0.00	0.00	8.65	0.00	0.00	0.0%
All Other Local Rev enue 8699 All Other Transf ers In from All Others 8799			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00		0.00	0.00	0.0%
			476,800.00	476,800.00	0.00	476,800.00	0.00	0.0%
					0.00			
					457,683.26			
TOTAL, REVENUES			476,800.00	476,800.00	457,683.26	476,800.00		
CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
Classif ied Support Salaries 2200 Classif ied Superv isors' and Administrators'			0.00	0.00	0.00	0.00	0.00	0.0%
Salaries 2300 Clerical, Technical and Of f ice Salaries 2400 Other Classif ied			0.00	0.00	0.00	0.00	0.00	0.0%
Salaries 2900 TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%

EMPLOYEE BENEFITS

STRS 3101-3102 0.00 0.00 0.00 0.00 0.00 0.0% PERS 3201-3202 0.00 0.00 0.00 0.00 0.00 0.0% OASDI/Medicare/Alternativ e 3301-3302 0.00 0.00 0.00 0.00 0.00 0.0% Health and Welf are Benef its 3401-3402 0.00 0.00 0.00 0.00 0.00 0.0% Unemploy ment Insurance 3501-3502 0.00 0.00 0.00 0.00 0.00 0.0% Workers' Compensation 3601-3602 0.00 0.00 0.00 0.00 0.00 0.0% OPEB, Allocated 3701-3702 0.00 0.00 0.00 0.00 0.00 0.0% OPEB, Activ e Employ ees 3751-3752 0.00 0.00 0.00 0.00 0.00 0.0% Other Employ ee Benef its 3901-3902 0.00 0.00 0.00 0.00 0.00 0.0%

California Dept of Education
SACS Financial Reporting Software - SACS V3

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Form 40I
D8231MKFJZ(2022-23)

Reed Union Elementary Marin County
2022-23 Second Interim
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description Resource Codes

TOTAL, EMPLOYEE BENEFITS

BOOKS AND SUPPLIES

Object Codes

Original Budget (A)	Board Approved Operating Budget (B)
0.00	0.00
0.00	0.00
0.00	0.00
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0.00	0.00

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15,500.00	15,500.00
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126,200.00	126,200.00
2,500.00	2,500.00
189,200.00	189,200.00

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0.00	0.00	0.00
0.00	0.00	0.00
189,200.00	189,200.00	298,794

Books and Other Reference Materials 4200

Materials and Supplies 4300

Noncapitalized Equipment 4400

TOTAL, BOOKS AND SUPPLIES

SERVICES AND OTHER OPERATING EXPENDITURES

Subagreements for Services 5100

Travel and Conferences 5200

Insurance 5400-5450

Operations and Housekeeping Services 5500

Rentals, Leases, Repairs, and Noncapitalized

Improvements 5600

Transfers of Direct Costs 5710

Transfers of Direct Costs - Interfund 5750

Professional/Consulting Services and Operating

Expenditures 5800

Communications 5900

TOTAL, SERVICES AND OTHER OPERATING
EXPENDITURES

CAPITAL OUTLAY

Land 6100

Land Improvements 6170

Buildings and Improvements of Buildings 6200

Books and Media for New School Libraries or Major

Expansion of School Libraries 6300

Equipment 6400

Equipment Replacement 6500

Lease Assets 6600

TOTAL, CAPITAL OUTLAY

**OTHER OUTGO (excluding Transfers of Indirect
Costs)**

Other Transfers Out

Transfers of Pass-Through Revenues
 To Districts or Charter Schools 7211
 To County Offices 7212
 To JPAs 7213
 All Other Transfers Out to All Others 7299

Debt Service

Debt Service - Interest 7438
 Other Debt Service - Principal 7439

TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)

TOTAL, EXPENDITURES

INTERFUND TRANSFERS

INTERFUND TRANSFERS IN

From: General Fund/CSSF 8912 0.00 0.00 0.00 0.00 0.00 0.0% Other Authorized Interfund Transfers In 8919 0.00 0.00 0.00 0.00 0.00 0.0%

California Dept of Education
 SACS Financial Reporting Software - SACS V3

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 Special Reserve Fund for Capital Outlay Projects
 Expenditures by Object
 21654250000000

Form 401
 D8231MKFJZ(2022-23)

Reed Union Elementary Marin County
 2022-23 Second Interim

Description Resource	Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
To: General Fund/CSSF 7612							0.00	0.0%
To: State School Building Fund/County School Facilities Fund 7613 Other Authorized Interfund Transfers Out 7619 (b)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings 8953 Other Sources			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs 8965 Long-Term Debt Proceeds			0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation 8971 Proceeds from Leases 8972 Proceeds from Lease Revenue Bonds 8973			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources 8979 (c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs 7651 All Other Financing Uses 7699 (d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues 8980 Contributions from Restricted Revenues 8990 (e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(409,400.00)	0.00	(409,400.00)		



REED UNION SCHOOL DISTRICT

General Fund Supplemental Forms As of January 31, 2023

1. Interim Certification Form CI
2. Average Daily Attendance Form AI
3. Cash Flow Form CASH 4. Every Student
Succeeds MOE Form ESMOE 5. Indirect Cost
Rate Worksheet Form ICR
6. Multi-Year Projection Form MYPI
7. Criteria and Standards Form CSI
8. Technical Review Checklists Form TRC

Reed Union Elementary DISTRICT CERTIFICATION OF INTERIM REPORT Form CI Marin County For the Fiscal Year 2022-23 D8231MKFJZ(2022-23)

Second Interim 21 65425 0000000

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: Date:

District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: Signed:

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS Met Not Met				
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued) Met Not Met				
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION No Yes				
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

Reed Union Elementary DISTRICT CERTIFICATION OF INTERIM REPORT Form CI Marin County For the Fiscal Year 2022-23 D8231MKFJZ(2022-23)

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued) No Yes				
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
		• If yes, 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	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:	X	
		• Certified? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:	n/a	
		• Certified? (Section S8A, Line 3)		
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS No Yes				
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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 of finance 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	

Reed Union Elementary AVERAGE DAILY ATTENDANCE Form AI Marin County D8231MKFJZ(2022-23)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	981.00	981.00	981.00	981.00	0.00	0.0%
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)	0.00	0.00	0.00	0.00	0.00	0.0%
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)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	981.00	981.00	981.00	981.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities	981.00	981.00	981.00	981.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)	0.00	0.00	0.00	0.00	0.00	0.0%

I N T E R N E T	O n l i n e	C o n t e n t	S e a r c h	B o o k s	E m a i l	C o m m u n i c a t i o n
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S ection I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditure s
	Goal s	Function s	Object s	
A. Total state, f ederal, and local expenditures (all resources)	All	All	1000-7999	28,500,558.00
B. Less all f ederal expenditures not allowed f or MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	450,220.00
C. Less state and local expenditures not allowed f or MOE: (All resources, except f ederal as identif ied in Line B)				
1. Community Serv ices	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	308,590.00
3. Debt Serv ice	All	9100	5400-5450, 5800, 7430-7439	395,000.00
4. Other Transf ers Out				
5. Interfund Transf ers Out	All	9200	7200-	0.00

6. All Other Financing Uses 7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. Supplemental expenditures made as a result of a Presidentially declared disaster 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)			7299	
	All	9300	7600-7629	0.00
	All	9100, 9200	7699, 7651	0.00
	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
	All	All	8710	0.00
	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
				703,590.00
	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
	Manually entered. Must not include expenditures in lines A or D1.			
				27,346,748.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				981.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,876.40
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		0.00	0.00	
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)		0.00	0.00	
B. Required effort (Line A.2 times 90%)		0.00	0.00	

Marin County Every Student Succeeds Act Maintenance of Effort Expenditures

C. Current year expenditures (Line I.E and Line II.B)

D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)

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.)

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA
D8231MKFJZ(2022-23))

27,346,748.00	27,876.40
0.00	0.00
MOE Calculation Incomplete	

required to reflect estimated Annual ADA.

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

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,185,240.00
2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 20,443,898.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.80%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A or inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool. **A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that

were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to **Entry required** unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 924,504.00 2. Centralized Data Processing, less portion charged to restricted resources or specific goals

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(Function 7700, objects 1000-5999, minus Line B10) 706,861.00 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) 0.00 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) 0.00 5. Plant Maintenance and Operations (portion relating to general administrative of facilities only)

(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 181,108.07 6. Facilities Rents and Leases (portion relating to general administrative of facilities only)

(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 0.00 7. Adjustment for Employment Separation Costs

a. Plus: Normal Separation Costs (Part II, Line A) 0.00 b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 0.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 1,812,473.07 9. Carry -Forward Adjustment (Part IV, Line F) 141,023.36 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 1,953,496.44

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 17,344,177.00 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3,346,002.00 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) 743,517.00 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 17,986.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) 0.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 759,104.00 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) 25,000.00 9. Other General Administration (portion charged to restricted resources or specific goals only)

(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 0.00 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)

(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals

except 0000 and 9000, objects 1000-5999) 0.00 11. Plant Maintenance and Operations (all except portion relating to general administrative of facilities)

(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 2,941,444.93 12. Facilities Rents and Leases (all except portion relating to general administrative of facilities)

(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 0.00 13. Adjustment for Employment Separation Costs

a. Less: Normal Separation Costs (Part II, Line A) 0.00 b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 0.00 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 0.00 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 0.00 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 0.00 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 0.00 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 0.00 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 25,177,230.93 **C. Straight Indirect Cost Percentage**

Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 7.20% **D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 7.76% **Part IV - Carry-forward Adjustment**

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The carry -f orward adjustment is an af ter-the-f act adjustment f or the dif f erence between indirect costs recov erable using the indirect cost rate approv ed f or use in a giv en y ear, and the actual indirect costs incurred in that y ear. The carry -f orward adjustment eliminates the need f or LEAs to f ile amended f ederal reports when their actual indirect costs v ary from the estimated indirect costs on which the approv ed rate was based.

Where the ratio of indirect costs incurred in the current y ear is less than the estimated ratio of indirect costs on which the approv ed rate f or use in the current y ear was based, the carry -f orward adjustment is limited by using either the approv ed rate times current y ear base costs, or the highest rate actually used to recov er costs from any program times current y ear base costs, if the highest rate used was less than the approv ed rate. Rates used to recov er costs from programs are display ed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8) 1,812,473.07 B. Carry-forward adjustment from prior year(s)

1. Carry -f orward adjustment from the second prior y ear 30,531.10 2. Carry -f orward adjustment amount def erred from prior y ear(s), if any 0.00 **C.**

Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recov ery : Part III, Line A8, plus carry -f orward adjustment from prior y ears, minus (approv ed indirect cost rate (6.76%) times Part III, Line B19); zero if negativ e 141,023.36 2. Ov er-recov ery : Part III, Line A8, plus carry -f orward adjustment from prior y ears, minus the lesser of (approv ed indirect cost rate (6.76%) times Part III, Line B19) or (the highest rate used to recov er costs from any program (0%) times Part III, Line B19); zero if positiv e 0.00 **D. Preliminary carry-forward adjustment (Line C1 or C2) 141,023.36**

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negativ e carry -f orward adjustment causes the proposed approv ed rate to f all below zero or would reduce the rate at which the LEA could recov er indirect costs to such an extent that it would cause the LEA signif icant f iscal harm, the LEA may request that the carry -f orward adjustment be allocated ov er more than one y ear. Where allocation of a negativ e carry -f orward adjustment ov er more than one y ear does not resolv e a negativ e rate, the CDE will work with the LEA on a case-by -case basis to establish an approv ed rate.

Option 1. Preliminary proposed approv ed rate (Part III, Line D) if entire negativ e carry -f orward

adjustment is applied to the current y ear calculation: not applicable Option 2. Preliminary proposed approv ed rate (Part III, Line D) if one-half of negativ e carry -f orward

adjustment is applied to the current y ear calculation and the remainder

is def erred to one or more f uture y ears: not applicable Option 3. Preliminary proposed approv ed rate (Part III, Line D) if one-third of negativ e carry -f orward

adjustment is applied to the current y ear calculation and the remainder

is def erred to one or more f uture y ears: not applicable LEA request f or Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected) 141,023.36

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections f or subsequent y ears 1 and 2 in Columns C and E; current y ear - Column A - is extracted)	19,850,769.00	4.63%	20,769,282.00	2.42%	21,271,103.00
A. REVENUES AND OTHER FINANCING SOURCES					
1. LCFF/Rev enue Limit Sources 8010-8099 2. Federal Rev enues 8100-8299 3. Other State Rev enues 8300-8599 4. Other Local Rev enues 8600-8799 5. Other Financing Sources	0.00	0.00%	0.00	0.00%	0.00
a. Transf ers In 8900-8929 b. Other Sources 8930-8979 c. Contributions 8980-8999 6.	207,782.00	30.90%	271,986.00	0.00%	271,986.00
Total (Sum lines A1 thru A5c)	2,661,397.00	2.96%	2,740,194.00	2.96%	2,821,356.00
	409,400.00	0.00%	409,400.00	0.00%	409,400.00
	0.00	0.00%	0.00	0.00%	0.00

	(3,580,089.00)	2.54%	(3,671,032.00)	3.39%	(3,795,567.00)
	19,549,259.00	4.96%	20,519,830.00	2.23%	20,978,278.00
B. EXPENDITURES AND OTHER FINANCING USES			8,451,103.00		8,622,559.00
1. Certificated Salaries					
a. Base Salaries					
b. Step & Column Adjustment			171,456.00		218,272.00
c. Cost-of-Living Adjustment			0.00		0.00
d. Other Adjustments			0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 2. Classified					
Salaries	8,451,103.00	2.03%	8,622,559.00	2.53%	8,840,831.00
a. Base Salaries			2,867,543.00		2,900,638.00
b. Step & Column Adjustment			33,095.00		67,943.00
c. Cost-of-Living Adjustment			0.00		0.00
d. Other Adjustments			0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3. Employee Benefits					
3000-3999 4. Books and Supplies 4000-4999 5. Services and Other Operating	2,867,543.00	1.15%	2,900,638.00	2.34%	2,968,581.00
Expenditures 5000-5999 6. Capital Outlay 6000-6999	4,836,697.00	1.14%	4,891,671.00	3.16%	5,046,384.00
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400- 7499	1,069,646.00	16.09%	1,241,769.00	4.38%	1,296,130.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses	1,698,364.00	35.62%	2,303,280.00	3.12%	2,375,216.00
a. Transfers Out 7600-7629 b. Other Uses 7630-7699 10. Other Adjustments (Explain	250,000.00	36.96%	342,410.00	(100.00%)	0.00
in Section F below)	532,264.00	0.00%	532,264.00	0.00%	532,264.00
11. Total (Sum lines B1 thru B10)	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
			0.00		0.00
	19,705,617.00	5.73%	20,834,591.00	1.08%	21,059,406.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(156,358.00)		(314,761.00)		(81,128.00)
(Line A6 minus line B11)					
D. FUND BALANCE	9,326,860.51		9,170,502.51		8,855,741.51
1.Net Beginning Fund Balance(Form 01I, line F1e)					
2. Ending Fund Balance (Sum lines C and D1)	9,170,502.51		8,855,741.51		8,774,613.51
3. Components of Ending Fund Balance (Form 01I)	2,000.00		0.00		0.00
a. Nonspendable 9710-9719					
b. Restricted 9740					
c. Committed	0.00				
1. Stabilization Arrangements 9750					
2. Other Commitments 9760	0.00				
d. Assigned 9780	7,646,053.51				

e. Unassigned/Unappropriated

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2022-23 Second Interim
Reed Union Elementary General Fund 21 65425 0000000 Marin County Multiyear Projections Form MYPI Unrestricted D8231MKFJZ(2022-23)

Description Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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1. Reserv e f or Economic Uncertainties 9789 2. Unassigned/Unappropriated 9790 f . Total Components of Ending Fund Balance (Line D3f must agree with line D2)	1,522,449.00				
	0.00		8,855,741.51		8,774,613.51
	9,170,502.51		8,855,741.51		8,774,613.51
E. AVAILABLE RESERVES	0.00		0.00		0.00
1. General Fund					
a. Stabilization Arrangements 9750 b. Reserv e f or Economic Uncertainties 9789					
c. Unassigned/Unappropriated 9790 (Enter other reserv e projections in Columns C and E f or subsequent	1,522,449.00		0.00		0.00
y ears 1 and 2; current y ear - Column A - is extracted)	0.00		8,855,741.51		8,774,613.51
2. Special Reserv e Fund - Noncapital Outlay (Fund 17)	0.00				
a. Stabilization Arrangements 9750 b. Reserv e f or Economic Uncertainties 9789					
c. Unassigned/Unappropriated 9790 3. Total Av ailable Reserv es (Sum lines E1a thru E2c)	0.00				
	0.00				
	0.00				
	1,522,449.00		8,855,741.51		8,774,613.51
F. ASSUMPTIONS					
Please prov ide below or on a separate attachment, the assumptions used to determine the projections f or the f irst and second subsequent f iscal y ears. Further, please include an explanation f or any signif icant expenditure adjustments projected in lines B1d, B2d, and B10. For additional inf ormation, please ref er to the Budget Assumptions section of the SACS Financial Reporting Sof tware User Guide.					

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2022-23 Second Interim

Reed Union Elementary General Fund 21 65425 0000000 Marin County Multiyear Projections Form MYPI Restricted D8231MKFJZ(2022-23)

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections f or subsequent y ears 1 and 2 in Columns C and E; current y ear - Column A - is extracted)	0.00	0.00%	0.00	0.00%	0.00
A. REVENUES AND OTHER FINANCING SOURCES					
1. LCFF/Rev enue Limit Sources 8010-8099 2. Federal Rev enues 8100-8299 3. Other State Rev enues 8300-8599 4. Other Local Rev enues 8600-8799 5. Other Financing Sources	217,219.00	0.00%	217,219.00	0.00%	217,219.00
a. Transf ers In 8900-8929 b. Other Sources 8930-8979 c. Contributions 8980-8999 6. Total (Sum lines A1 thru A5c)	1,825,919.00	(28.89%)	1,298,500.00	1.07%	1,312,457.00
	2,267,555.00	2.75%	2,329,957.00	1.26%	2,359,337.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
	3,580,089.00	2.54%	3,671,032.00	3.39%	3,795,567.00
	7,890,782.00	(4.74%)	7,516,708.00	2.23%	7,684,580.00
B. EXPENDITURES AND OTHER FINANCING USES			2,517,755.00		2,563,505.00
1. Certif icated Salaries					
a. Base Salaries					
b. Step & Column Adjustment			45,750.00		56,946.00
c. Cost-of-Liv ing Adjustment					
d. Other Adjustments					
e. Total Certif icated Salaries (Sum lines B1a thru B1d) 1000-1999 2. Classif ied Salaries					
a. Base Salaries	2,517,755.00	1.82%	2,563,505.00	2.22%	2,620,451.00
b. Step & Column Adjustment			952,259.00		962,275.00
c. Cost-of-Liv ing Adjustment					

d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3. Employee Benefits 3000-3999 4. Books and Supplies 4000-4999 5. Services and Other Operating Expenditures 5000-5999 6. Capital Outlay 6000-6999 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400- 7499 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses a. Transfers Out 7600-7629 b. Other Uses 7630-7699 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10)			10,016.00		19,578.00
	952,259.00	1.05%	962,275.00	2.03%	981,853.00
	2,348,781.00	.80%	2,367,583.00	(.32%)	2,360,097.00
	1,210,516.00	(69.47%)	369,518.00	2.75%	379,680.00
	1,237,040.00	(43.77%)	695,561.00	3.25%	718,142.00
	58,590.00	(100.00%)	0.00	0.00%	0.00
	470,000.00	0.00%	470,000.00	0.00%	470,000.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
			0.00		0.00
	8,794,941.00	(15.54%)	7,428,442.00	1.37%	7,530,223.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)	(904,159.00)		88,266.00		154,357.00
D. FUND BALANCE	966,517.94		62,358.94		150,624.94
1. Net Beginning Fund Balance (Form 011, line F1e)					
2. Ending Fund Balance (Sum lines C and D1)	62,358.94		150,624.94		304,981.94
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719	0.00				
b. Restricted 9740	62,362.81		627,624.94		1,258,981.94
c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 d. Assigned 9780 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789					

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2022-23 Second Interim

Reed Union Elementary General Fund 21 65425 0000000 Marin County Multiyear Projections Form MYPI Restricted D8231MKFJZ(2022-23)

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated 9790 f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)	(3.87)		(477,000.00)		(954,000.00)
	62,358.94		150,624.94		304,981.94
E. AVAILABLE RESERVES 1. General Fund) a. Stabilization Arrangements 9750 b. Reserve for Economic Uncertainties 9789 c. Unassigned/Unappropriated Amount 9790 (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) 2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements 9750 b. Reserve for Economic Uncertainties 9789 c. Unassigned/Unappropriated 9790 3. Total Available Reserves (Sum lines E1a thru E2c)					

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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2022-23 Second Interim

Reed Union Elementary General Fund 21 65425 0000000 Marin County Multiyear Projections Form MYPI Unrestricted/Restricted D8231MKFJZ(2022-23)

Description Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)	19,850,769.00	4.63%	20,769,282.00	2.42%	21,271,103.00
A. REVENUES AND OTHER FINANCING SOURCES					
1. LCFF/Revenue Limit Sources 8010-8099 2. Federal Revenues 8100-8299 3. Other State Revenues 8300-8599 4. Other Local Revenues 8600-8799 5. Other Financing Sources	217,219.00	0.00%	217,219.00	0.00%	217,219.00
a. Transfers In 8900-8929 b. Other Sources 8930-8979 c. Contributions 8980-8999 6.	2,033,701.00	(22.78%)	1,570,486.00	.89%	1,584,443.00
Total (Sum lines A1 thru A5c)	4,928,952.00	2.86%	5,070,151.00	2.18%	5,180,693.00
	409,400.00	0.00%	409,400.00	0.00%	409,400.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
	27,440,041.00	2.17%	28,036,538.00	2.23%	28,662,858.00
B. EXPENDITURES AND OTHER FINANCING USES			10,968,858.00		11,186,064.00
1. Certificated Salaries					
a. Base Salaries					
b. Step & Column Adjustment			217,206.00		275,218.00
c. Cost-of-Living Adjustment			0.00		0.00
d. Other Adjustments			0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 2. Classified Salaries	10,968,858.00	1.98%	11,186,064.00	2.46%	11,461,282.00
a. Base Salaries			3,819,802.00		3,862,913.00
b. Step & Column Adjustment			43,111.00		87,521.00
c. Cost-of-Living Adjustment			0.00		0.00
d. Other Adjustments			0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3. Employee Benefits 3000-3999 4. Books and Supplies 4000-4999 5. Services and Other Operating Expenditures 5000-5999 6. Capital Outlay 6000-6999	3,819,802.00	1.13%	3,862,913.00	2.27%	3,950,434.00
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400- 7499	7,185,478.00	1.03%	7,259,254.00	2.03%	7,406,481.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses	2,280,162.00	(29.33%)	1,611,287.00	4.00%	1,675,810.00
a. Transfers Out 7600-7629 b. Other Uses 7630-7699 10. Other Adjustments	2,935,404.00	2.16%	2,998,841.00	3.15%	3,093,358.00
11. Total (Sum lines B1 thru B10)	308,590.00	10.96%	342,410.00	(100.00%)	0.00
	1,002,264.00	0.00%	1,002,264.00	0.00%	1,002,264.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
	0.00	0.00%	0.00	0.00%	0.00
			0.00		0.00

	28,500,558.00	(.83%)	28,263,033.00	1.16%	28,589,629.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)	(1,060,517.00)		(226,495.00)		73,229.00
D. FUND BALANCE	10,293,378.45		9,232,861.45		9,006,366.45
1. Net Beginning Fund Balance (Form 011, line F1e)					
2. Ending Fund Balance (Sum lines C and D1)	9,232,861.45		9,006,366.45		9,079,595.45
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719	2,000.00		0.00		0.00
b. Restricted 9740	62,362.81		627,624.94		1,258,981.94
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	7,646,053.51		0.00		0.00
e. Unassigned/Unappropriated 1. Reserv e f or Economic Uncertainties 9789	1,522,449.00		0.00		0.00

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2022-23 Second Interim

Reed Union Elementary General Fund 21 65425 0000000 Marin County Multiyear Projections Form MYPI Unrestricted/Restricted D8231MKFJZ(2022-23)

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated 9790 f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)	(3.87) 9,232,861.45		8,378,741.51 9,006,366.45		7,820,613.51 9,079,595.45
E. AVAILABLE RESERVES (Unrestricted except as noted)	0.00		0.00		0.00
1. General Fund					
a. Stabilization Arrangements 9750 b. Reserv e f or Economic Uncertainties 9789					
c. Unassigned/Unappropriated 9790 d. Negativ e Restricted Ending Balances (Negativ e resources 2000-9999) 979Z 2. Special Reserv e Fund - Noncapital Outlay (Fund 17)	1,522,449.00 0.00		0.00 8,855,741.51		0.00 8,774,613.51
a. Stabilization Arrangements 9750 b. Reserv e f or Economic Uncertainties 9789	(3.87)		(477,000.00)		(954,000.00)
c. Unassigned/Unappropriated 9790 3. Total Av ailable Reserv es - by Amount (Sum lines E1 thru E2c)	0.00		0.00		0.00
4. Total Av ailable Reserv es - by Percent (Line E3 div ided by Line F3c)	0.00 0.00 1,522,445.13 5.34%		0.00 0.00 8,378,741.51 29.65%		0.00 0.00 7,820,613.51 27.35%
F. RECOMMENDED RESERVES					
1. Special Education Pass-through Exclusions For districts that serv e as the administrativ e unit (AU) of a special education local plan area (SELPA): a. Do y ou choose to exclude from the reserv e calculation the pass-through f unds distributed to SELPA members? Yes b. If y ou are the SELPA AU and are excluding special education pass-through f unds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through f unds (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			
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)	981.00		976.00	971.00
3. Calculating the Reserves				
a. Expenditures and Other Financing Uses (Line B11)	28,500,558.00		28,263,033.00	28,589,629.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)				
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	0.00		0.00	0.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	28,500,558.00		28,263,033.00	28,589,629.00
e. Reserve Standard - By Percent (Line F3c times F3d)	4%		4%	4%
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)	1,140,022.32		1,130,521.32	1,143,585.16
g. Reserve Standard (Greater of Line F3e or F3f)	75,000.00		75,000.00	75,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	1,140,022.32		1,130,521.32	1,143,585.16
	YES		YES	YES

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Second Interim 21 65425 0000000

Reed Union Elementary General Fund Form 01CSI Marin County School District Criteria and Standards Review D8231MKFJZ(2022-23)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

-2.0% to +2.0%

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

First Interim Second Interim

Projected Year Totals Projected Year Totals

Fiscal Year (Form 01CSI, Item 1A) (Form AI, Lines A4 and C4) Percent Change Status

Current Year (2022-23)	981.00	981.00		
District Regular				
Charter School	0.00	0.00		
Total ADA	981.00	981.00	0.0%	Met
1st Subsequent Year (2023-24)	976.00	976.00		
District Regular				
Charter School				
Total ADA	976.00	976.00	0.0%	Met
2nd Subsequent Year (2024-25)	971.00	971.00		
District Regular				
Charter School				
Total ADA	971.00	971.00	0.0%	Met

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 changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:

(required if NOT met)

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2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

-2.0% to +2.0%

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

First Interim Second Interim

Fiscal Year (Form 01CSI, Item 2A) CBEDS/Projected Percent Change Status

Current Year (2022-23)	District Regular	Charter School	Total Enrollment	1,011.00	1,011.00		
				1,011.00	1,011.00	0.0%	Met
1st Subsequent Year (2023-24)	District Regular	Charter School	Total Enrollment	1,006.00	1,006.00		
				1,006.00	1,006.00	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	Charter School	Total Enrollment	1,001.00	1,001.00		
				1,001.00	1,001.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

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3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

P-2 ADA Enrollment

Unaudited Actuals CBEDS Actual Historical Ratio

Third Prior Year (2019-20)	District Regular	1,312	1,305	
	Charter School			
	Total ADA/Enrollment	1,312	1,305	100.5%
Second Prior Year (2020-21)	District Regular	1,181	1,205	
	Charter School			
	Total ADA/Enrollment	1,181	1,205	98.0%
First Prior Year (2021-22)	District Regular	990	1,021	
	Charter School			
	Total ADA/Enrollment	990	1,021	97.0%
			Historical Average Ratio:	98.5%
		District's ADA to Enrollment		99.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Estimated P-2 ADA Enrollment

CBEDS/Projected

Fiscal Year (Form A, Lines A4 and C4) (Criterion 2, Item 2A) Ratio of ADA to Enrollment Status

Current Year (2022-23)	District Regular	981	1,011		
	Charter School	0			
	Total ADA/Enrollment	981	1,011	97.0%	Met
1st Subsequent Year (2023-24)	District Regular	976	1,006		
	Charter School				
	Total ADA/Enrollment	976	1,006	97.0%	Met
2nd Subsequent Year (2024-25)	District Regular	971	1,001		
	Charter School				
	Total ADA/Enrollment	971	1,001	97.0%	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 current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

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4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

-2.0% to +2.0%

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	
First Interim	Second Interim
Fiscal Year (Form 01CSI, Item 4A) Projected Year Totals Percent Change Status	
Current Year (2022-23)	20,352,799.00
1st Subsequent Year (2023-24)	
2nd Subsequent Year (2024-25)	20,934,062.00

4B. Comparison of District LCFF Revenue to the Standard DATA ENTRY: Enter an explanation if the standard is not met.

19,753,97:

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Unaudited Actuals - Unrestricted (Resources 0000-1999) Ratio	
Salaries and Benefits Total Expenditures of Unrestricted Salaries and Benefits (Form 01, Objects 1000- 7499) to Total Unrestricted Expenditures	
Fiscal Year (Form 01, Objects 1000- 3999)	
Third Prior Year (2019-20) Second Prior Year (2020-21) First Prior Year (2021-22)	
	Historical
	14,631,6
	14,743,;
	15,824,6
	Current Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	
	4%
	79.3% to 87.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Projected Year Totals - Unrestricted (Resources 0000-1999)	
Salaries and Benefits Total Expenditures Ratio (Form 011, Objects 1000- 7499) of Unrestricted Salaries and Benefits	
(Form 011, Objects 1000- 3999)	Expenditures Status
Fiscal Year (Form MYPI, Lines B1-B3) (Form MYPI, Lines B1-B8, B10) to Total Unrestricted	
Current Year (2022-23)	2nd Subsequent Year (2024-25)
1st Subsequent Year (2023-24)	

5C. Comparison of District Salaries and Benefits Ratio to the Standard DATA ENTRY: Enter an

16,414,868.00	
16,855,796.00	

explanation if the standard is not met.

16,155,34

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:

(required if NOT met)

Multi-Year projection include a one-time expenditure
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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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

-5.0% to +5.0%

District's Other Revenues and Expenditures Standard Percentage Range:

District's Other Revenues and Expenditures Explanation Percentage Range:

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

-5.0% to +5.0%

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

First Interim Second Interim

Projected Year Totals Projected Year Totals Change Is Outside

Object Range / Fiscal Year (Form 01CSI, Item 6A) (Fund 01) (Form MYPI) Percent Change Explanation Range **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Explanation:

(required if Yes)

217,21
217,21
217,21

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Explanation:

(required if Yes)

2,290,97
1,381,75
1,384,47

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Explanation:

(required if Yes)

4,928,95
5,033,63
5,143,74

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

Subsequent years include a reduction of a one-time state g
Block Grant.

2nd Subsequent Year (2024-25)

Explanation:

(required if Yes)

2,537,43
1,469,51
1,509,92

Subsequent years include a reduction of a one-time state g
Block Grant.

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

Current Year (2022-23)

2,505,278.00

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Explanation:

(required if Yes)

2,935,40
2,426,50

Multi-Year projection include a one-time expenditure due to

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6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

First Interim Second Interim

Object Range / Fiscal Year Projected Year Totals Projected Year Totals Percent Change Status **Total Federal, Other State, and Other Local Revenue (Section 6A)**

Current Year (2022-23)

6,745,437.00

1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

7,437,14
6,632,61

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

Current Year (2022-23)

4,015,205.00

1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

5,472,83
3,896,01

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue (linked from 6A

if NOT met)

Explanation:

Other State Revenue (linked from 6A

if NOT met)

Explanation:

Other Local Revenue (linked from 6A

if NOT met)

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year 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 revenues 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 6A

if NOT met)

Explanation:

Services and Other Exps (linked from 6A

if NOT met)

Subsequent years include a reduction of a one-time Block Grant.

Multi-Year projection include a one-time expenditure due to one-time capital

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

Second Interim Contribution
Projected Year Totals
Required Minimum (Fund 01, Resource 8150,
Contribution Objects 8900-8999) Status

1. OMMA/RMA Contribution

2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7,
Line 1)

955,630.00

If status 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 any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

Current Year 1st Subsequent Year 2nd Subsequent Year
(2022-23) (2023-24) (2024-25)

District's Available Reserve Percentages (Criterion 10C, Line 9)

8B. Calculating the District's Deficit Spending Percentages

District's Deficit Spending Standard Percentage Levels
(one-third of available reserve percentage):

5.3%

29.6%

27.4%

1.8%	9.9%	9.1%
------	------	------

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Projected Year Totals

Net Change in Total Unrestricted
Expenditures

Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level
(Form 011, Section E) (Form 011, Objects (If Net Change in Unrestricted Fund
1000- 7999)

(314,761.00)	
(81,128.00)	

Current Year (2022-23)

1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11) Balance is negative, else N/A) Status

(156,358

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 any of the current year or two subsequent fiscal years.

Explanation:

(required if NOT met)

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9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years. **9A-1.**

Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance

General Fund

Projected Year Totals

Fiscal Year (Form 011, Line F2) (Form MYPI, Line D2) Status

Current Year (2022-23)

9,079,595.45

Met

1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

9,232,861.45	Met
9,006,366.45	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:

(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance

General Fund

Fiscal Year (Form CASH, Line F, June Column) Status

Current Year (2022-23)

7,007,259.78

Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:

(required if NOT met)

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10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal 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: Current Year data are extracted. If Form MYPI 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 \$75,000 (greater of) 0 to 300
4% or \$75,000 (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 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 (Education Code Section 42238), 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.

Current Year 1st Subsequent Year 2nd Subsequent Year
(2022-23) (2023-24) (2024-25)

District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) **District's Reserve Standard Percentage Level:**

4%

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 MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

Yes

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

Current Year
b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

10B. Calculating the District's Reserve Standard

Projected Year Totals 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)

0.00		
------	--	--

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted. Current

Year

Projected Year Totals

1st
Subsequent Year

2nd Subsequent Year

1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) 2.
Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) 3. Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)
4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
(2022-23) (2023-24) (2024-25)

28,500,558.00	28,263,033.00	28,589,629.00
---------------	---------------	---------------

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6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0) 7. District's Reserve Standard

(Greater of Line B5 or Line B6)

75,000.00	75,000.00	75,000.00
1,140,022.32	1,130,521.32	1,143,585.16

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10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Current Year

Reserve Amounts Projected Year Totals 1st Subsequent Year 2nd Subsequent Year (Unrestricted resources 0000-1999 except Line 4) (2022-23) (2023-24) (2024-25)

- General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYPI, Line E1a)
- General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYPI, Line E1b)
- General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYPI, Line E1c)
- General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)
- Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYPI, Line E2a)
- Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYPI, Line E2b)
- Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYPI, Line E2c)
- District's Available Reserve Amount
(Lines C1 thru C7)
- District's Available Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

10D. Comparison of District Reserve Amount to the Standard

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

0.00		
1,522,449.00		
0.00	8,855,741.51	8,774,613.51
(3.87)	(477,000.00)	(954,000.00)
0.00		
0.00		
0.00		
1,522,445.13	8,378,741.51	7,820,613.51
5.34%	29.65%	27.35%
1,140,022.32	1,130,521.32	1,143,585.16
Met	Met	Met

Status:

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

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projections that may impact the budget?

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an 1b. If Yes, identify the liabilities and how they may impact the budget:

explanation for each Yes answer. **S1. Contingent Liabilities**

No

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

No

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

-5.0% to +5.0% or

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

First Interim Second Interim Percent

Description / Fiscal Year (Form 01CSI, Item S5A) Projected Year Totals Change Amount of Change Status

1a. Contributions, Unrestricted General Fund

(Fund 01, Resources 0000-1999, Object 8980)

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1b. Transfers In, General Fund * Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1c. Transfers Out, General Fund * Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1d. Capital Project Cost Overruns

(3,580,089

(3,671,032

(3,671,032

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

* Include transfers used to cover operating deficits in either the general fund or any other fund.

No

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multi-year commitments¹ and their annual required payment for the current fiscal 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 multi-year commitments, multi-year debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does y our district hav e long-term (multiy ear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

N/A

b. If Yes to Item 1a, hav e new long-term (multiy ear) commitments been incurred since f irst interim projections?

No

2. If Yes to Item 1a, list (or update) all new and existing multiy ear commitments and required annual debt serv ice amounts. Do not include long-term commitments f or postemploy ment benef its other than pensions (OPEB); OPEB is disclosed in Item S7A.

of Years SACS Fund and Object Codes Used For: Principal Balance

Ty pe of Commitment Remaining Funding Sources (Rev enues) Debt Serv ice (Expenditures) as of July 1, 2022-23

Capital Leases
Certif icates of Participation
General Obligation Bonds
Supp Early Retirement Program
State School Building Loans
Compensated Absences

Other Long-term Commitments (do not include OPEB): TOTAL:

10	Fund 51
3	Fund 01
1	Fund 01

Prior Year Current Year 1st Subsequent Year 2nd Subsequent Year (2021-22) (2022-23) (2023-24) (2024-25)

Annual Pay ment Annual Pay ment Annual Pay ment Annual Pay ment

--	--

Ty pe of Commitment (continued) (P & I) (P & I) (P & I) (P & I)

Capital Leases
Certif icates of Participation
General Obligation Bonds
Supp Early Retirement Program
State School Building Loans
Compensated Absences

Other Long-term Commitments (continued):

44,411	
0	

Total Annual Pay ments:

2,411,

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Has total annual payment increased over prior year (2021-22)?

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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 current 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.

Explanation: (Required if Yes)

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S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation. **S7A.**

Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

Yes

No

2 OPEB Liabilities (Form 01CSI, Item S7A) Second Interim

a. Total OPEB liability

703,672.00	703,672.00
1,987,512.00	1,987,512.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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.

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

3 OPEB Contributions

2,691,184.00	2,691,184.00
--------------	--------------

a. OPEB actuarially determined contribution (ADC) if available, per First Interim actuarial valuation or Alternative Measurement Method (Form 01CSI, Item S7A)
Second Interim

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

345,000.00	345,000.00
345,000.00	345,000.00
345,000.00	345,000.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

120,000.00	120,000.00
120,000.00	120,000.00
120,000.00	120,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

44	44
44	44
44	44

4. Comments:

345,000.00	345,000.00
345,000.00	345,000.00
345,000.00	345,000.00

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