



REED UNION SCHOOL DISTRICT

Unaudited Actuals Report As of June 30, 2022

The Unaudited Actuals Report, before the financial audit, is the final report after all the “books are closed.” This report is based on actual financial activities, not budgetary activities. This shows the actual financial health of the district as of June 30, 2022. 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 June 30, 2022 (Unaudited Actuals).

The next step in the budget cycle is the audit, which is currently in process by the District’s independent auditor. A final audit report will be brought forward to the Board of Trustees during January.

Attached is the 2021-22 Unaudited Financial Summary and the 2021-22 State required (SACS) forms.

At this time, it is recommended the Reed Union School District Board of Trustees approve the Unaudited Actuals Report.

The table below shows the variance, for total revenues and expenditures, between the Estimated Actuals and Unaudited Actuals Reports.

Variances will be explained more in detail during the presentation of the Unaudited Actuals Report to the Board of Trustees.

Description	Adopted Budget	Unaudited Actuals	Variance
Revenues	25,776,748	26,192,419	415,671
Expenditures	26,139,048	24,950,588	(1,188,460)
Transfers In	409,400	409,400	0
Net Change	47,100	1,651,231	1,604,131
Beginning Balance	8,786,961	8,642,148	(144,813)
Ending Balance	8,834,061	10,293,379	1,459,318

**Reed Union School District
Multi-Year General Fund Summary
2021-22 Unaudited Actuals**

	2021-22 Unaudited Actuals	2022-23 Proposed Budget	2023-24 1st Projected Budget	2024-25 2nd Projected Budget
A. Revenues				
1- LCFF Sources	308,626	253,950	244,091	234,724
2- Property Taxes	18,437,922	19,535,281	20,108,708	20,699,338
3- Federal Sources	542,080	217,219	217,219	217,219
4- State Sources	949,638	277,017	265,186	253,947
e. CalSTRS On-Behalf	1,102,776	1,102,782	1,116,567	1,130,524
5- Parcel Taxes	2,415,581	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	326,343	33,000	33,000	33,000
8- Special Education - SELPA Allocation	609,453	767,555	795,264	824,211
Total Revenues	26,192,419	26,313,381	26,985,409	27,679,499
B. Expenditures				
1- Certificated Salaries	10,415,000	10,918,115	11,186,063	11,461,281
2- Classified Salaries	3,562,671	3,777,526	3,862,913	3,950,434
3- Benefits	6,388,774	7,185,478	7,259,253	7,406,481
a. CalSTRS	1,688,915	2,004,021	2,054,122	2,105,475
b. CalPERS	841,286	1,005,918	1,031,066	1,056,843
c. Health & Welfare	1,986,874	2,041,492	2,082,322	2,123,968
d. Statutory (i.e. FICA, Medi, WC)	768,923	1,031,265	975,177	989,672
e. CalSTRS On-Behalf	1,102,776	1,102,782	1,116,567	1,130,524
4- Books & Supplies	1,112,673	1,428,100	1,469,515	1,509,927
5- Operating Costs	2,455,986	2,379,194	2,426,501	2,505,278
6- Capital Outlay	0	250,000	0	0
7- Other Outgo	1,015,484	1,002,264	1,002,264	1,002,264
Total Expenditures	24,950,588	26,940,677	27,206,509	27,835,665
C. Excess / (Deficit)	1,241,831	(627,296)	(221,100)	(156,166)
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	1,651,231	(217,896)	188,300	253,234
F. Prior Year Carry-Over	0	0	0	0
G. Adjusted Change in Fund Balance	1,651,231	(217,896)	188,300	253,234
H. Beginning Balance	8,642,148	10,293,379	10,075,483	10,263,783
I. Ending Balance	10,293,379	10,075,483	10,263,783	10,517,017
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,073,519	1,094,003	1,449,835	1,482,866
3- Designations				
Community Funded Designation	6,920,592	7,160,737	7,116,815	7,337,018
COVID-19 Uncertainties Designation	0	0	0	0
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
2022-23 Growth Positions	85,750	123,610	0	0
Restricted Balances	966,518	450,133	450,133	450,133
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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,746,546.46	0.00	18,746,546.46	19,789,231.00	0.00	19,789,231.00	5.6%
2) Federal Revenue		8100-8299	0.00	542,080.25	542,080.25	0.00	217,219.00	217,219.00	-59.9%
3) Other State Revenue		8300-8599	309,104.87	1,743,309.45	2,052,414.32	207,782.00	1,172,017.00	1,379,799.00	-32.8%
4) Other Local Revenue		8600-8799	2,725,851.54	2,125,526.23	4,851,377.77	2,659,577.00	2,267,555.00	4,927,132.00	1.6%
5) TOTAL, REVENUES			21,781,502.87	4,410,915.93	26,192,418.80	22,656,590.00	3,656,791.00	26,313,381.00	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,823,490.97	2,591,509.42	10,415,000.39	8,451,103.00	2,467,012.00	10,918,115.00	4.8%
2) Classified Salaries		2000-2999	2,694,201.42	868,469.45	3,562,670.87	2,867,543.00	909,983.00	3,777,526.00	6.0%
3) Employee Benefits		3000-3999	4,019,924.15	2,368,849.32	6,388,773.47	4,836,697.00	2,348,781.00	7,185,478.00	12.5%
4) Books and Supplies		4000-4999	752,021.59	360,651.61	1,112,673.20	1,068,996.00	359,104.00	1,428,100.00	28.3%
5) Services and Other Operating Expenditures		5000-5999	1,433,233.20	1,022,752.37	2,455,985.57	1,697,194.00	682,000.00	2,379,194.00	-3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	388,303.66	428,343.43	816,647.09	532,264.00	470,000.00	1,002,264.00	22.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,111,174.99	7,640,575.60	24,751,750.59	19,703,797.00	7,236,880.00	26,940,677.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,670,327.88	(3,229,659.67)	1,440,668.21	2,952,793.00	(3,580,089.00)	(627,296.00)	-143.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	198,837.00	0.00	198,837.00	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(3,746,045.17)	3,746,045.17	0.00	(3,580,089.00)	3,580,089.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,535,482.17)	3,746,045.17	210,563.00	(3,170,689.00)	3,580,089.00	409,400.00	94.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,134,845.71	516,385.50	1,651,231.21	(217,896.00)	0.00	(217,896.00)	-113.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,192,014.80	450,132.44	8,642,147.24	9,326,860.51	966,517.94	10,293,378.45	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,192,014.80	450,132.44	8,642,147.24	9,326,860.51	966,517.94	10,293,378.45	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,192,014.80	450,132.44	8,642,147.24	9,326,860.51	966,517.94	10,293,378.45	19.1%
2) Ending Balance, June 30 (E + F1e)			9,326,860.51	966,517.94	10,293,378.45	9,108,964.51	966,517.94	10,075,482.45	-2.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	165.00	0.00	165.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	966,517.94	966,517.94	0.00	966,517.94	966,517.94	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,251,176.51	0.00	8,251,176.51	8,012,961.51	0.00	8,012,961.51	-2.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,073,519.00	0.00	1,073,519.00	1,094,003.00	0.00	1,094,003.00	1.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,026,258.46	(923,029.68)	9,103,228.78				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	205.84	1,500,000.00	1,500,205.84				
4) Due from Grantor Government		9290	39,428.84	766,113.46	805,542.30				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	165.00	0.00	165.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,068,058.14	1,343,083.78	11,411,141.92				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	719,242.63	262,301.84	981,544.47				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	21,955.00	114,264.00	136,219.00				
6) TOTAL, LIABILITIES			741,197.63	376,565.84	1,117,763.47				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,326,860.51	966,517.94	10,293,378.45				

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	56,764.00	0.00	56,764.00	56,764.00	0.00	56,764.00	0.0%
Education Protection Account State Aid - Current Year		8012	251,862.00	0.00	251,862.00	197,186.00	0.00	197,186.00	-21.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	71,953.34	0.00	71,953.34	71,797.00	0.00	71,797.00	-0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	18,024,560.64	0.00	18,024,560.64	19,114,234.00	0.00	19,114,234.00	6.0%
Unsecured Roll Taxes		8042	328,993.35	0.00	328,993.35	349,250.00	0.00	349,250.00	6.2%
Prior Years' Taxes		8043	18,799.13	0.00	18,799.13	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,752,932.46	0.00	18,752,932.46	19,789,231.00	0.00	19,789,231.00	5.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,386.00)	0.00	(6,386.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,746,546.46	0.00	18,746,546.46	19,789,231.00	0.00	19,789,231.00	5.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	188,371.36	188,371.36	0.00	138,154.00	138,154.00	-26.7%
Special Education Discretionary Grants		8182	0.00	41,907.00	41,907.00	0.00	5,000.00	5,000.00	-88.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		47,920.00	47,920.00		47,165.00	47,165.00	-1.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,508.00	5,508.00		22,000.00	22,000.00	299.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		4,914.00	4,914.00		4,900.00	4,900.00	-0.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	253,459.89	253,459.89	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	542,080.25	542,080.25	0.00	217,219.00	217,219.00	-59.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	41,165.00	0.00	41,165.00	40,400.00	0.00	40,400.00	-1.9%
Lottery - Unrestricted and Instructional Materials		8560	231,968.00	105,723.45	337,691.45	167,382.00	64,204.00	231,586.00	-31.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,971.87	1,637,586.00	1,673,557.87	0.00	1,107,813.00	1,107,813.00	-33.8%
TOTAL, OTHER STATE REVENUE			309,104.87	1,743,309.45	2,052,414.32	207,782.00	1,172,017.00	1,379,799.00	-32.8%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,407,733.08	7,848.00	2,415,581.08	2,626,577.00	0.00	2,626,577.00	8.7%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	28,391.20	0.00	28,391.20	30,000.00	0.00	30,000.00	5.7%
Interest		8660	4,692.39	0.00	4,692.39	3,000.00	0.00	3,000.00	-36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	8,225.23	8,225.23	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	285,034.87	1,500,000.00	1,785,034.87	0.00	1,500,000.00	1,500,000.00	-16.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		609,453.00	609,453.00		767,555.00	767,555.00	25.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,725,851.54	2,125,526.23	4,851,377.77	2,659,577.00	2,267,555.00	4,927,132.00	1.6%
TOTAL, REVENUES			21,781,502.87	4,410,915.93	26,192,418.80	22,656,590.00	3,656,791.00	26,313,381.00	0.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,371,977.29	2,118,086.65	8,490,063.94	6,848,124.00	2,095,742.00	8,943,866.00	5.3%
Certificated Pupil Support Salaries		1200	457,321.67	271,966.74	729,288.41	474,999.00	273,945.00	748,944.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	994,192.01	201,456.03	1,195,648.04	1,127,980.00	97,325.00	1,225,305.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,823,490.97	2,591,509.42	10,415,000.39	8,451,103.00	2,467,012.00	10,918,115.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	439,205.21	474,818.96	914,024.17	495,994.00	588,381.00	1,084,375.00	18.6%
Classified Support Salaries		2200	1,032,845.58	202,086.18	1,234,931.76	1,098,954.00	155,660.00	1,254,614.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	472,297.68	71,037.84	543,335.52	483,908.00	74,696.00	558,604.00	2.8%
Clerical, Technical and Office Salaries		2400	749,852.95	89,703.49	839,556.44	788,687.00	91,246.00	879,933.00	4.8%
Other Classified Salaries		2900	0.00	30,822.98	30,822.98	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,694,201.42	868,469.45	3,562,670.87	2,867,543.00	909,983.00	3,777,526.00	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,256,534.37	1,535,157.33	2,791,691.70	1,614,170.00	1,492,633.00	3,106,803.00	11.3%
PERS		3201-3202	644,190.34	197,095.27	841,285.61	774,811.00	231,107.00	1,005,918.00	19.6%
OASDI/Medicare/Alternative		3301-3302	317,863.07	98,170.88	416,033.95	365,719.00	97,253.00	462,972.00	11.3%
Health and Welfare Benefits		3401-3402	1,499,436.92	487,436.48	1,986,873.40	1,558,954.00	482,538.00	2,041,492.00	2.7%
Unemployment Insurance		3501-3502	52,489.14	17,299.69	69,788.83	57,111.00	14,637.00	71,748.00	2.8%
Workers' Compensation		3601-3602	103,247.39	33,689.67	136,937.06	120,932.00	30,613.00	151,545.00	10.7%
OPEB, Allocated		3701-3702	146,162.92	0.00	146,162.92	345,000.00	0.00	345,000.00	136.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,019,924.15	2,368,849.32	6,388,773.47	4,836,697.00	2,348,781.00	7,185,478.00	12.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	109,870.83	9.68	109,880.51	120,000.00	0.00	120,000.00	9.2%
Materials and Supplies		4300	598,382.47	351,227.82	949,610.29	715,996.00	359,104.00	1,075,100.00	13.2%
Noncapitalized Equipment		4400	13,760.03	9,414.11	23,174.14	33,000.00	0.00	33,000.00	42.4%
Food		4700	30,008.26	0.00	30,008.26	200,000.00	0.00	200,000.00	566.5%
TOTAL, BOOKS AND SUPPLIES			752,021.59	360,651.61	1,112,673.20	1,068,996.00	359,104.00	1,428,100.00	28.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	37,264.00	184,109.32	221,373.32	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	35,148.69	62,427.70	97,576.39	74,000.00	30,000.00	104,000.00	6.6%
Dues and Memberships		5300	68,055.47	18,766.00	86,821.47	59,000.00	2,000.00	61,000.00	-29.7%
Insurance	5400 - 5450		143,673.00	0.00	143,673.00	150,000.00	0.00	150,000.00	4.4%
Operations and Housekeeping Services		5500	497,478.08	0.00	497,478.08	510,000.00	0.00	510,000.00	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,168.90	85,979.73	213,148.63	138,625.00	136,000.00	274,625.00	28.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	321,903.89	671,469.62	993,373.51	585,569.00	514,000.00	1,099,569.00	10.7%
Communications		5900	202,541.17	0.00	202,541.17	180,000.00	0.00	180,000.00	-11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,433,233.20	1,022,752.37	2,455,985.57	1,697,194.00	682,000.00	2,379,194.00	-3.1%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	39,863.14	0.00	39,863.14	100,000.00	0.00	100,000.00	150.9%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	428,343.43	428,343.43	0.00	200,000.00	200,000.00	-53.3%
Payments to JPAs		7143	0.00	0.00	0.00	37,264.00	270,000.00	307,264.00	New
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	26,208.99	0.00	26,208.99	35,000.00	0.00	35,000.00	33.5%
Other Debt Service - Principal		7439	322,231.53	0.00	322,231.53	360,000.00	0.00	360,000.00	11.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			388,303.66	428,343.43	816,647.09	532,264.00	470,000.00	1,002,264.00	22.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES									
			17,111,174.99	7,640,575.60	24,751,750.59	19,703,797.00	7,236,880.00	26,940,677.00	8.8%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	198,837.00	0.00	198,837.00	0.00	0.00	0.00	-100.0%
(d) TOTAL, USES			198,837.00	0.00	198,837.00	0.00	0.00	0.00	-100.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,746,045.17)	3,746,045.17	0.00	(3,580,089.00)	3,580,089.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,746,045.17)	3,746,045.17	0.00	(3,580,089.00)	3,580,089.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,535,482.17)	3,746,045.17	210,563.00	(3,170,689.00)	3,580,089.00	409,400.00	94.4%

			2021-22 Unaudited Actuals			2022-23 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Function Codes								
A. REVENUES									
1) LCFF Sources		8010-8099	18,746,546.46	0.00	18,746,546.46	19,789,231.00	0.00	19,789,231.00	5.6%
2) Federal Revenue		8100-8299	0.00	542,080.25	542,080.25	0.00	217,219.00	217,219.00	-59.9%
3) Other State Revenue		8300-8599	309,104.87	1,743,309.45	2,052,414.32	207,782.00	1,172,017.00	1,379,799.00	-32.8%
4) Other Local Revenue		8600-8799	2,725,851.54	2,125,526.23	4,851,377.77	2,659,577.00	2,267,555.00	4,927,132.00	1.6%
5) TOTAL, REVENUES			21,781,502.87	4,410,915.93	26,192,418.80	22,656,590.00	3,656,791.00	26,313,381.00	0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	9,730,801.06	5,075,045.36	14,805,846.42	10,994,640.00	4,997,463.00	15,992,103.00	8.0%
2) Instruction - Related Services	2000-2999		2,153,043.56	752,936.41	2,905,979.97	2,638,995.00	557,790.00	3,196,785.00	10.0%
3) Pupil Services	3000-3999		504,777.68	440,069.04	944,846.72	711,525.00	231,992.00	943,517.00	-0.1%
4) Ancillary Services	4000-4999		19,720.45	203.00	19,923.45	17,612.00	374.00	17,986.00	-9.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,338,995.67	36,743.00	2,375,738.67	2,391,838.00	23,631.00	2,415,469.00	1.7%
8) Plant Services	8000-8999		1,975,532.91	907,235.36	2,882,768.27	2,416,923.00	955,630.00	3,372,553.00	17.0%
9) Other Outgo	9000-9999		388,303.66	428,343.43	816,647.09	532,264.00	470,000.00	1,002,264.00	22.7%
10) TOTAL, EXPENDITURES			17,111,174.99	7,640,575.60	24,751,750.59	19,703,797.00	7,236,880.00	26,940,677.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,670,327.88	(3,229,659.67)	1,440,668.21	2,952,793.00	(3,580,089.00)	(627,296.00)	-143.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	198,837.00	0.00	198,837.00	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(3,746,045.17)	3,746,045.17	0.00	(3,580,089.00)	3,580,089.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,535,482.17)	3,746,045.17	210,563.00	(3,170,689.00)	3,580,089.00	409,400.00	94.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,134,845.71	516,385.50	1,651,231.21	(217,896.00)	0.00	(217,896.00)	-113.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,192,014.80	450,132.44	8,642,147.24	9,326,860.51	966,517.94	10,293,378.45	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,192,014.80	450,132.44	8,642,147.24	9,326,860.51	966,517.94	10,293,378.45	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,192,014.80	450,132.44	8,642,147.24	9,326,860.51	966,517.94	10,293,378.45	19.1%
2) Ending Balance, June 30 (E + F1e)			9,326,860.51	966,517.94	10,293,378.45	9,108,964.51	966,517.94	10,075,482.45	-2.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	165.00	0.00	165.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	966,517.94	966,517.94	0.00	966,517.94	966,517.94	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,251,176.51	0.00	8,251,176.51	8,012,961.51	0.00	8,012,961.51	-2.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,073,519.00	0.00	1,073,519.00	1,094,003.00	0.00	1,094,003.00	1.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	36,500.00	36,500.00
6230	California Clean Energy Jobs Act	62,362.81	62,362.81
6266	Educator Effectiveness, FY 2021-22	272,600.55	272,600.55
6300	Lottery: Instructional Materials	285,565.60	285,565.60
6536	Special Ed: Dispute Prevention and Dispute Resolution	11,477.00	11,477.00
6537	Special Ed: Learning Recovery Support	64,559.00	64,559.00
6546	Mental Health-Related Services	4,474.00	4,474.00
6547	Special Education Early Intervention Preschool Grant	68,707.00	68,707.00
7311	Classified School Employee Professional Development Block Grant	8,666.00	8,666.00
7415	Classified School Employee Summer Assistance Program	30,267.28	30,267.28
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	12,007.64	12,007.64
7510	Low-Performing Students Block Grant	50,742.05	50,742.05
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	58,589.01	58,589.01
Total, Restricted Balance		966,517.94	966,517.94



REED UNION SCHOOL DISTRICT

General Fund Forms Standardized Account Code Structure (SACS)

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: 09/13/2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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Unaudited Actuals
FINANCIAL REPORTS
2021-22 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.31%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$115,230.02
	Adjusted Appropriations Limit	\$19,886,182.18
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$19,886,182.18
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	9.17%

1/15/2021

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,103.57	1,103.57	1,103.57	981.00	981.00	981.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,103.57	1,103.57	1,103.57	981.00	981.00	981.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,103.57	1,103.57	1,103.57	981.00	981.00	981.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,049,951.00	0.00	2,049,951.00	0.00		2,049,951.00
Work in Progress		0.00	0.00	0.00		0.00
Total capital assets not being depreciated	2,049,951.00	0.00	2,049,951.00	0.00	0.00	2,049,951.00
Capital assets being depreciated:						
Land Improvements	9,142,245.00	0.00	9,142,245.00	0.00		9,142,245.00
Buildings	54,612,485.00	0.00	54,612,485.00	21,000.00		54,633,485.00
Equipment	185,285.00	0.00	185,285.00	0.00		185,285.00
Total capital assets being depreciated	63,940,015.00	0.00	63,940,015.00	21,000.00	0.00	63,961,015.00
Accumulated Depreciation for:						
Land Improvements	(6,966,212.00)	0.00	(6,966,212.00)	240,000.00		(6,726,212.00)
Buildings	(24,161,231.00)	0.00	(24,161,231.00)	1,425,000.00		(22,736,231.00)
Equipment	(169,363.00)	0.00	(169,363.00)	3,900.00		(165,463.00)
Total accumulated depreciation	(31,296,806.00)	0.00	(31,296,806.00)	1,668,900.00	0.00	(29,627,906.00)
Total capital assets being depreciated, net excluding lease assets	32,643,209.00	0.00	32,643,209.00	1,689,900.00	0.00	34,333,109.00
Lease Assets						
Accumulated amortization for lease assets			0.00	0.00		0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	34,693,160.00	0.00	34,693,160.00	1,689,900.00	0.00	36,383,060.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00			0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00			0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	10,415,000.39	301	0.00	303	10,415,000.39	305	132,837.62		307	10,282,162.77	309		
2000 - Classified Salaries	3,562,670.87	311	0.00	313	3,562,670.87	315	0.00		317	3,562,670.87	319		
3000 - Employee Benefits	6,388,773.47	321	146,162.92	323	6,242,610.55	325	36,491.04		327	6,206,119.51	329		
4000 - Books, Supplies Equip Replace. (6500)	1,112,673.20	331	30,008.26	333	1,082,664.94	335	55,931.78		337	1,026,733.16	339		
5000 - Services. . . & 7300 - Indirect Costs	2,455,985.57	341	1,929.00	343	2,454,056.57	345	613,856.07		347	1,840,200.50	349		
TOTAL					23,757,003.32	365	TOTAL					22,917,886.81	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)				Object	EDP No.	
1.	Teacher Salaries as Per EC 41011.	1100	8,284,618.92	375		
2.	Salaries of Instructional Aides Per EC 41011.	2100	906,274.17	380		
3.	STRS.	3101 & 3102	2,204,730.55	382		
4.	PERS.	3201 & 3202	272,076.58	383		
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	200,488.86	384		
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,358,980.50	385		
7.	Unemployment Insurance.	3501 & 3502	46,045.59	390		
8.	Workers' Compensation Insurance.	3601 & 3602	90,434.70	392		
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00			
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393		
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		13,363,649.87	395		
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00			
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396		
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396		
14.	TOTAL SALARIES AND BENEFITS.		13,363,649.87	397		
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.31%			
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	58.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	22,917,886.81
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	22,962,524.00		22,962,524.00		2,763,068.00	20,199,456.00	2,700,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	165,758.00		165,758.00		165,758.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	222,060.00		222,060.00	0.00	44,412.00	177,648.00	40,000.00
Net Pension Liability	25,073,706.00		25,073,706.00	2,530,000.00		27,603,706.00	
Total/Net OPEB Liability	2,139,468.00		2,139,468.00	146,163.00	345,000.00	1,940,631.00	345,000.00
Compensated Absences Payable	188,652.00		188,652.00	180,000.00	188,652.00	180,000.00	180,000.00
Governmental activities long-term liabilities	50,752,168.00	0.00	50,752,168.00	2,856,163.00	3,506,890.00	50,101,441.00	3,265,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,950,587.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	622,712.73
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	348,440.52
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	198,837.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				547,277.52
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				23,780,597.34

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,103.57
B. Expenditures per ADA (Line I.E divided by Line II.A)		21,548.79
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	25,235,422.96	20,033.84
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)	25,235,422.96	20,033.84
B. Required effort (Line A.2 times 90%)	22,711,880.66	18,030.46
C. Current year expenditures (Line I.E and Line II.B)	23,780,597.34	21,548.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	20,012,277.82		20,012,277.82			19,886,182.18
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,181.00		1,181.00			1,103.57
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,103.57		1,103.57	981.00		981.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,103.57			981.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	71,953.34		71,953.34	71,797.00		71,797.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	18,024,560.64		18,024,560.64	19,114,234.00		19,114,234.00
5. Unsecured Roll Taxes (Object 8042)	328,993.35		328,993.35	349,250.00		349,250.00
6. Prior Years' Taxes (Object 8043)	18,799.13		18,799.13	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,415,581.08		2,415,581.08	2,626,577.00		2,626,577.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,859,887.54	0.00	20,859,887.54	22,161,858.00	0.00	22,161,858.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	20,859,887.54	0.00	20,859,887.54	22,161,858.00	0.00	22,161,858.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			202,659.86			254,970.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	907,235.36		907,235.36	955,630.00		955,630.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	907,235.36	0.00	1,109,895.22	955,630.00	0.00	1,210,600.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	308,626.00		308,626.00	253,950.00		253,950.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	308,626.00	0.00	308,626.00	253,950.00	0.00	253,950.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	26,192,418.80		26,192,418.80	26,313,381.00		26,313,381.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,692.39		4,692.39	3,000.00		3,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			20,012,277.82			19,886,182.18
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9344			0.8889
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			19,770,952.16			19,011,427.80
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			20,859,887.54			22,161,858.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			132,428.40			117,720.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			20,959.84			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			132,428.40			117,720.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			3,761.46			2,540.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,863,649.00			22,164,398.39
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			132,428.40			117,720.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,863,649.00			
b. State Subventions (Line D8)			132,428.40			
c. Less: Excluded Appropriations (Line C23)			1,109,895.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			19,886,182.18			

[illegible]

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 payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,141,328.60
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, 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.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (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) 19,078,953.21

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) 5.98%

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 for 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 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. 0.00

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)	777,102.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	807,601.35
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 offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	172,389.54
6. Facilities Rents and Leases (portion relating to general administrative offices 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)	1,757,093.34
9. Carry-Forward Adjustment (Part IV, Line F)	255,985.13
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,013,078.47

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,805,846.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,905,979.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	693,465.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	19,923.45
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)	766,459.87
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	24,575.00
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 offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,710,378.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (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)	22,943.70
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)	21,949,572.28

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)	8.01%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	9.17%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,757,093.34</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>48,531.59</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.06%) times Part III, Line B19); zero if negative	<u>255,985.13</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>255,985.13</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>255,985.13</u>

Reed Union Elementary
Marin County

Unaudited Actuals
2021-22 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

21 65425 0000000
Form ICR

Approved indirect cost rate: 7.06%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	421,358.38		235,649.93	657,008.31
2. State Lottery Revenue	8560	231,968.00		105,723.45	337,691.45
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		653,326.38	0.00	341,373.38	994,699.76
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	124,777.95			124,777.95
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	34,790.26			34,790.26
4. Books and Supplies	4000-4999	0.00		55,807.78	55,807.78
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		159,568.21	0.00	55,807.78	215,375.99
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	493,758.17	0.00	285,565.60	779,323.77
D. COMMENTS:					

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

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

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

21 65425 000000
Form PCR

		----- Direct Costs -----			Central Admin	Other Costs	Total Costs by	
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Costs (col. 3 x Sch. CAC line E) Column 4	(Schedule OC) Column 5	Program (col. 3 + 4 + 5) Column 6	
Instructional Goals	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00	
	Regular Education, K-12	14,424,525.08	3,898,478.88	18,323,003.96	2,022,102.68		20,345,106.64	
	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
	Continuation Schools	0.00	0.00	0.00	0.00		0.00	
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
	Career Technical Education	0.00	0.00	0.00	0.00		0.00	
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
	Bilingual	0.00	0.00	0.00	0.00		0.00	
	Migrant Education	0.00	0.00	0.00	0.00		0.00	
	5000-5999	Special Education	2,743,707.63	460,715.98	3,204,423.61	353,635.99		3,558,059.60
	6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals								
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	0.00	0.00	0.00	0.00		0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs								
	Food Services					31,937.26	31,937.26	
	Enterprise					0.00	0.00	
	Facilities Acquisition & Construction					0.00	0.00	
	Other Outgo					1,015,484.09	1,015,484.09	
Other Funds								
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00		0.00	
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00	
	Total General Fund and Charter Schools Funds Expenditures	17,168,232.71	4,359,194.86	21,527,427.57	2,375,738.67	1,047,421.35	24,950,587.59	

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	12,791,196.51	1,146,194.79	447,710.33	0.00	0.00	19,500.00	19,923.45			0.00	0.00	14,424,525.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,014,649.91	296,364.24	0.00	0.00	211,320.16	221,373.32	0.00			0.00	0.00	2,743,707.63
6000	RCC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonemergency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
7150	Nonemergency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00				0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00	0.00
Total Direct Charged Costs		14,805,846.42	1,442,559.03	447,710.33	0.00	211,320.16	240,873.32	19,923.45	0.00	0.00	0.00	0.00	17,168,232.71

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,015,710.61	2,882,768.27	0.00	3,898,478.88
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	460,715.98	0.00	0.00	460,715.98
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,476,426.59	2,882,768.27	0.00	4,359,194.86

A. Central Administration Costs in General Fund and Charter Schools Funds		
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		766,459.87
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		24,575.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		777,102.45
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		807,601.35
5 Total Central Administration Costs in General Fund and Charter Schools Funds		2,375,738.67
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)		17,168,232.71
2 Total Allocated Costs (from Form PCR, Column 2, Total)		4,359,194.86
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		21,527,427.57
C. Direct Charged Costs in Other Funds		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		21,527,427.57
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.04%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	31,937.26				31,937.26
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,015,484.09	1,015,484.09
Total Other Costs	31,937.26	0.00	0.00	1,015,484.09	1,047,421.35

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		128,599.06	194,045.16	693,066.39	460,715.98	2,882,768.27	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)							
Instructional Goals Description	0001 Pre-Kindergarten							
	1110 Regular Education, K-12	2.00	3.00	4.00	0.00	71.00	0.00	0.00
	3100 Alternative Schools							
	3200 Continuation Schools							
	3300 Independent Study Centers							
	3400 Opportunity Schools							
	3550 Community Day Schools							
	3700 Specialized Secondary Programs							
	3800 Career Technical Education							
	4110 Regular Education, Adult							
	4610 Adult Independent Study Centers							
	4620 Adult Correctional Education							
	4630 Adult Career Technical Education							
	4760 Bilingual							
	4850 Migrant Education							
	5000-5999 Special Education (allocated to 5001)				2.60			12.00
Other Goals	6000 ROC/P							
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors		2.00	3.00	4.00	2.60	71.00	0.00	12.00

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					409,400.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	409,400.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	409,400.00	409,400.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	
UNDuplicated Pupil Count									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									104
1000-1999	Certificated Salaries	356,282.79	0.00	0.00	0.00	0.00	628,609.76		984,892.55
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	404,342.09		404,342.09
3000-3999	Employee Benefits	118,687.62	0.00	0.00	0.00	0.00	471,300.82		589,988.44
4000-4999	Books and Supplies	630.07	0.00	0.00	0.00	0.00	24,718.94		25,349.01
5000-5999	Services and Other Operating Expenditures	253,457.24	0.00	0.00	0.00	0.00	485,678.30		739,135.54
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	729,057.72	0.00	0.00	0.00	0.00	2,014,649.91		2,743,707.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	460,715.98							460,715.98
	Total Indirect Costs and PCR Allocations	460,715.98	0.00	0.00	0.00	0.00	0.00		460,715.98
	TOTAL COSTS	1,189,773.70	0.00	0.00	0.00	0.00	2,014,649.91		3,204,423.61
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	34,272.24	0.00	0.00	0.00	0.00	0.00		34,272.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	103,581.94		103,581.94
3000-3999	Employee Benefits	7,004.69	0.00	0.00	0.00	0.00	64,753.93		71,756.62
4000-4999	Books and Supplies	630.07	0.00	0.00	0.00	0.00	0.00		630.07
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,035.49		20,035.49
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	41,907.00	0.00	0.00	0.00	0.00	188,371.36		230,278.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	41,907.00	0.00	0.00	0.00	0.00	188,371.36		230,278.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								0.00
									230,278.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	322,010.55	0.00	0.00	0.00	0.00	628,609.76		950,620.31
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	300,760.15		300,760.15
3000-3999	Employee Benefits	111,662.93	0.00	0.00	0.00	0.00	406,546.89		518,229.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	24,718.94		24,718.94
5000-5999	Services and Other Operating Expenditures	253,457.24	0.00	0.00	0.00	0.00	465,642.81		719,100.05
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	687,150.72	0.00	0.00	0.00	0.00	1,826,278.55		2,513,429.27
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	460,715.98							460,715.98
	Total Indirect Costs and PCR Allocations	460,715.98							460,715.98
	TOTAL BEFORE OBJECT 8980	1,147,866.70	0.00	0.00	0.00	0.00	1,826,278.55	0.00	2,974,145.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								2,974,145.25
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	37,264.00	0.00	0.00	0.00	0.00	0.00		37,264.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	37,264.00	0.00	0.00	0.00	0.00	0.00		37,264.00
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	37,264.00	0.00	0.00	0.00	0.00	0.00	0.00	37,264.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								2,161,518.47
	TOTAL COSTS								2,198,782.47

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,461,507.76	2,149,972.75
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	2,461,507.76	2,149,972.75

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	104.00
2. Enter any adjustments not included in Line C1 (explain below)	0.00

3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	104.00

SELPA: Marin County (AT)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Marin County (AT)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	<u>181,304.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	<u>142,367.00</u>	
Increase in funding (if difference is positive)	<u>38,937.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>19,468.50 (a)</u>	
Current year funding (IDEA Section 619 - Resources 3308 and 3315)	<u>0.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	<u>27,195.60 (b)</u>	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

0.00 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

19,468.50 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

27,195.60 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: Marin County (AT)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	3,204,423.61		
b. Less: Expenditures paid from federal sources	230,278.36		
c. Expenditures paid from state and local sources	2,974,145.25	2,909,735.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,909,735.15	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,974,145.25	2,909,735.15	64,410.10

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	3,204,423.61		
b. Less: Expenditures paid from federal sources	230,278.36		
c. Expenditures paid from state and local sources	2,974,145.25	2,909,735.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,909,735.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,974,145.25	2,909,735.15	
d. Special education unduplicated pupil count	104	104	
e. Per capita state and local expenditures (A2c/A2d)	28,597.55	27,978.22	619.33

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Marin County (AT)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,198,782.47	2,149,972.75	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,149,972.75	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,198,782.47	2,149,972.75	48,809.72

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,198,782.47	2,149,972.75	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		2,149,972.75	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,198,782.47	2,149,972.75	
b. Special education unduplicated pupil count	104	104	
c. Per capita local expenditures (B2a/B2b)	21,142.14	20,672.81	469.33

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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SELPA: Marin County (AT)

Object Code	Description	Marin COE (AT00)	Bollnas-Stinson Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Marin County (AT)

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City (AT12)	San Rafael City High (AT13)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Marin County (AT)

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Marin County (AT)

Object Code	Description	Lincoln Elementary (AT20)	Union Joint Elementary (AT21)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA: Marin County (AT)

Object Code	Description	Marin COE (AT00)	Bollnas-Stinson Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Marin County (AT)

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City (AT12)	San Rafael City High (AT13)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Marin County (AT)

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Marin County (AT)

Object Code	Description	Lincoln Elementary (AT20)	Union Joint Elementary (AT21)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPPLICATED PUPIL COUNT									104
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)		256,204.00	0.00	0.00	0.00	0.00	611,749.00		869,953.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	538,589.00		538,589.00
2000-2999	Classified Salaries	92,295.00	0.00	0.00	0.00	0.00	502,509.00		594,804.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
4000-4999	Books and Supplies	17,000.00	0.00	0.00	0.00	0.00	457,000.00		474,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6500 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	367,499.00	0.00	0.00	0.00	0.00	2,134,847.00	0.00	2,502,346.00
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs							0.00	0.00
	TOTAL COSTS	367,499.00	0.00	0.00	0.00	0.00	2,134,847.00	0.00	2,502,346.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)		204,422.00	0.00	0.00	0.00	0.00	611,749.00		816,171.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	396,930.00		396,930.00
2000-2999	Classified Salaries	79,715.00	0.00	0.00	0.00	0.00	411,993.00		491,708.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
4000-4999	Books and Supplies	17,000.00	0.00	0.00	0.00	0.00	457,000.00		474,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6500 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	301,137.00	0.00	0.00	0.00	0.00	1,902,672.00	0.00	2,203,809.00
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs							0.00	0.00
	TOTAL BEFORE OBJECT 8980	301,137.00	0.00	0.00	0.00	0.00	1,902,672.00	0.00	2,203,809.00
8980	Contributions from Unrestricted Revenues to Federal goals; resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								155,383.00
	TOTAL COSTS								2,359,192.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,800.00		2,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	989.00		989.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,789.00	0.00	3,789.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,789.00	0.00	3,789.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
	TOTAL COSTS								
		1,824,648.00							
		1,983,820.00							

Object Code	Description	Special Education, Uninspected (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDPLICATED PUPIL COUNT									104
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	356,282.79	0.00	0.00	0.00	0.00	628,609.76		984,892.55
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	404,342.09		404,342.09
3000-3999	Employee Benefits	118,887.62	0.00	0.00	0.00	0.00	471,300.82		589,988.44
4000-4999	Books and Supplies	630.07	0.00	0.00	0.00	0.00	24,718.94		25,349.01
5000-5999	Services and Other Operating Expenditures	253,467.24	0.00	0.00	0.00	0.00	485,678.30		739,135.54
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	729,057.72	0.00	0.00	0.00	0.00	2,014,649.91		2,743,707.63
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	460,715.98					0.00		460,715.98
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	729,057.72	0.00	0.00	0.00	0.00	2,014,649.91	0.00	2,743,707.63
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	34,272.24	0.00	0.00	0.00	0.00	0.00		34,272.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	103,581.94		103,581.94
3000-3999	Employee Benefits	7,004.69	0.00	0.00	0.00	0.00	64,753.93		71,758.62
4000-4999	Books and Supplies	630.07	0.00	0.00	0.00	0.00	0.00		630.07
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,035.49		20,035.49
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	41,907.00	0.00	0.00	0.00	0.00	188,371.36	0.00	230,278.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	41,907.00	0.00	0.00	0.00	0.00	188,371.36	0.00	230,278.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								230,278.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	322,010.55	0.00	0.00	0.00	0.00	628,609.76		950,620.31
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	300,760.15		300,760.15
3000-3999	Employee Benefits	111,682.93	0.00	0.00	0.00	0.00	406,546.89		518,229.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	24,718.94		24,718.94
5000-5999	Services and Other Operating Expenditures	253,457.24	0.00	0.00	0.00	0.00	465,642.81		719,100.05
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	687,150.72	0.00	0.00	0.00	0.00	1,826,278.55		2,513,429.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	460,715.98							460,715.98
	Total Indirect Costs	460,715.98							460,715.98
	TOTAL BEFORE OBJECT 8980	687,150.72	0.00	0.00	0.00	0.00	1,826,278.55	0.00	2,513,429.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	37,264.00	0.00	0.00	0.00	0.00	0.00		37,264.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	37,264.00	0.00	0.00	0.00	0.00	0.00		37,264.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	37,264.00	0.00	0.00	0.00	0.00	0.00	0.00	37,264.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
TOTAL COSTS									
									2,161,518.47
									2,198,782.47

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Marin County (AT)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Budget by LEA (LB-B) and the 2021-22 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Marin County (AT)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>143,154.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	<u>181,304.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>0.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>21,473.10</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

0.00 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

0.00

0.00

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

21,473.10 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: Marin County (AT)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	2,502,346.00		
b. Less: Expenditures paid from federal sources	143,154.00		
c. Expenditures paid from state and local sources	2,359,192.00	2,507,640.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,507,640.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,359,192.00	2,507,640.00	(148,448.00)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	2,502,346.00		
b. Less: Expenditures paid from federal sources	143,154.00		
c. Expenditures paid from state and local sources	2,359,192.00	2,507,640.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,507,640.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,359,192.00	2,507,640.00	
d. Special education unduplicated pupil count	104	104	
e. Per capita state and local expenditures (A2c/A2d)	22,684.54	24,111.92	(1,427.38)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Marin County (AT)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,983,820.00	2,412,134.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,412,134.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,983,820.00	2,412,134.00	(428,314.00)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	1,983,820.00	2,412,134.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,412,134.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,983,820.00	2,412,134.00	
b. Special education unduplicated pupil count	104	104	
c. Per capita local expenditures (B2a/B2b)	19,075.19	23,193.60	(4,118.41)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Carlos Estrella
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Title

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SELPA: Marin County (AT)

Object Code	Description	Marin COE (AT00)	Bollinas-Stinson Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS						
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980						
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Marin County (AT)

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City (AT12)	San Rafael City High (AT13)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Marin County (AT)

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Main County (AT)

Object Code	Description	Lincoln Elementary (AT20)	Union Joint Elementary (AT21)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA: Marin County (AT)

Object Code	Description	Marin COE (AT00)	Bollinas-Stinson Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Marin County (AT)

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City (AT12)	San Rafael City High (AT13)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Marin County (AT)

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Marin County (AT)

Object Code	Description	Lincoln Elementary (AT20)	Union Joint Elementary (AT21)	Adjustments*	Total
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SACS2022ALL Financial Reporting Software - 2022.2.0
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21-65425-0000000

Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2022ALL Financial Reporting Software - 2022.2.0
9/9/2022 11:04:21 AM

21-65425-0000000

Unaudited Actuals
2022-23 Budget
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.



REED UNION SCHOOL DISTRICT

Other Funds Forms Standardized Account Code Structure (SACS)

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,652.84	0.00	-100.0%
5) TOTAL, REVENUES			20,652.84	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,943.70	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,943.70	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,290.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,290.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,215.36	27,924.50	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,215.36	27,924.50	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,215.36	27,924.50	-7.6%
2) Ending Balance, June 30 (E + F1e)			27,924.50	27,924.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,924.50	27,924.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	27,924.50		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,924.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,924.50		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	20,652.84	0.00	-100.0%
TOTAL, REVENUES			20,652.84	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	22,943.70	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,943.70	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,943.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,652.84	0.00	-100.0%
5) TOTAL, REVENUES			20,652.84	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		22,943.70	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,943.70	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,290.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(2,290.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,215.36	27,924.50	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,215.36	27,924.50	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,215.36	27,924.50	-7.6%
2) Ending Balance, June 30 (E + F1e)			27,924.50	27,924.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,924.50	27,924.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
8210	Student Activity Funds	27,924.50	27,924.50
Total, Restricted Balance		27,924.50	27,924.50

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21.75	20.00	-8.0%
5) TOTAL, REVENUES			21.75	20.00	-8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21.75	20.00	-8.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21.75	20.00	-8.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,606.83	33,628.58	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,606.83	33,628.58	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,606.83	33,628.58	0.1%
2) Ending Balance, June 30 (E + F1e)			33,628.58	33,648.58	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	33,628.58	33,648.58	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,628.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,628.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			33,628.58		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21.75	20.00	-8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21.75	20.00	-8.0%
TOTAL, REVENUES			21.75	20.00	-8.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21.75	20.00	-8.0%
5) TOTAL, REVENUES			21.75	20.00	-8.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21.75	20.00	-8.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			21.75	20.00	-8.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,606.83	33,628.58	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,606.83	33,628.58	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,606.83	33,628.58	0.1%
2) Ending Balance, June 30 (E + F1e)			33,628.58	33,648.58	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	33,628.58	33,648.58	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,647.42	25,300.00	-71.8%
5) TOTAL, REVENUES			89,647.42	25,300.00	-71.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,194.00	15,000.00	5.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,194.00	15,000.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,453.42	10,300.00	-86.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,453.42	10,300.00	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	511,413.47	586,866.89	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			511,413.47	586,866.89	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			511,413.47	586,866.89	14.8%
2) Ending Balance, June 30 (E + F1e)			586,866.89	597,166.89	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	222,138.05	247,138.05	11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	364,728.84	350,028.84	-4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	588,132.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			588,132.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,266.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,266.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			586,866.89		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	356.96	300.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	89,290.46	25,000.00	-72.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,647.42	25,300.00	-71.8%
TOTAL, REVENUES			89,647.42	25,300.00	-71.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,194.00	15,000.00	5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,194.00	15,000.00	5.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,194.00	15,000.00	5.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,647.42	25,300.00	-71.8%
5) TOTAL, REVENUES			89,647.42	25,300.00	-71.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,194.00	15,000.00	5.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,194.00	15,000.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,453.42	10,300.00	-86.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			75,453.42	10,300.00	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	511,413.47	586,866.89	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			511,413.47	586,866.89	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			511,413.47	586,866.89	14.8%
2) Ending Balance, June 30 (E + F1e)			586,866.89	597,166.89	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	222,138.05	247,138.05	11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	364,728.84	350,028.84	-4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	222,138.05	247,138.05
Total, Restricted Balance		222,138.05	247,138.05

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	722,663.22	476,800.00	-34.0%
5) TOTAL, REVENUES			722,663.22	476,800.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	178,279.95	189,200.00	6.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			178,279.95	189,200.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			544,383.27	287,600.00	-47.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(409,400.00)	(409,400.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,983.27	(121,800.00)	-190.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,268,517.26	2,403,500.53	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,268,517.26	2,403,500.53	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,268,517.26	2,403,500.53	6.0%
2) Ending Balance, June 30 (E + F1e)			2,403,500.53	2,281,700.53	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,403,500.53	2,281,700.53	-5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,452,695.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,015.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,459,711.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,064.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	52,146.39		
6) TOTAL, LIABILITIES			56,210.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,403,500.53		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	720,977.46	475,000.00	-34.1%
Interest		8660	1,685.76	1,800.00	6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			722,663.22	476,800.00	-34.0%
TOTAL, REVENUES			722,663.22	476,800.00	-34.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,202.77	45,000.00	122.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,277.00	15,500.00	37.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	143,902.08	126,200.00	-12.3%
Communications		5900	2,898.10	2,500.00	-13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,279.95	189,200.00	6.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			178,279.95	189,200.00	6.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(409,400.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	722,663.22	476,800.00	-34.0%
5) TOTAL, REVENUES			722,663.22	476,800.00	-34.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		178,279.95	189,200.00	6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			178,279.95	189,200.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			544,383.27	287,600.00	-47.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(409,400.00)	(409,400.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			134,983.27	(121,800.00)	-190.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,268,517.26	2,403,500.53	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,268,517.26	2,403,500.53	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,268,517.26	2,403,500.53	6.0%
2) Ending Balance, June 30 (E + F1e)			2,403,500.53	2,281,700.53	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,403,500.53	2,281,700.53	-5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,946.32	8,000.00	34.5%
4) Other Local Revenue		8600-8799	3,204,768.76	3,109,000.00	-3.0%
5) TOTAL, REVENUES			3,210,715.08	3,117,000.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,411,825.02	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,411,825.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			798,890.06	3,117,000.00	290.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	5,500.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,500.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			798,890.06	3,122,500.00	290.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,259,101.14	3,057,991.20	35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,259,101.14	3,057,991.20	35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,259,101.14	3,057,991.20	35.4%
2) Ending Balance, June 30 (E + F1e)			3,057,991.20	6,180,491.20	102.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	798,890.06	798,890.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,259,101.14	5,381,601.14	138.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,057,991.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,057,991.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,057,991.20		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,946.32	8,000.00	34.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,946.32	8,000.00	34.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,061,201.94	3,000,000.00	-2.0%
Unsecured Roll		8612	23,120.81	23,000.00	-0.5%
Prior Years' Taxes		8613	1,920.23	4,500.00	134.3%
Supplemental Taxes		8614	106,122.31	75,000.00	-29.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,049.78	6,500.00	519.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,353.69	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,204,768.76	3,109,000.00	-3.0%
TOTAL, REVENUES			3,210,715.08	3,117,000.00	-2.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,820,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	591,825.02	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,411,825.02	0.00	-100.0%
TOTAL, EXPENDITURES			2,411,825.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	5,500.00	New
(c) TOTAL, SOURCES			0.00	5,500.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	5,500.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,946.32	8,000.00	34.5%
4) Other Local Revenue		8600-8799	3,204,768.76	3,109,000.00	-3.0%
5) TOTAL, REVENUES			3,210,715.08	3,117,000.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,411,825.02	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,411,825.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			798,890.06	3,117,000.00	290.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	5,500.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,500.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			798,890.06	3,122,500.00	290.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,259,101.14	3,057,991.20	35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,259,101.14	3,057,991.20	35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,259,101.14	3,057,991.20	35.4%
2) Ending Balance, June 30 (E + F1e)			3,057,991.20	6,180,491.20	102.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	798,890.06	798,890.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,259,101.14	5,381,601.14	138.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	798,890.06	798,890.06
Total, Restricted Balance		798,890.06	798,890.06



REED UNION SCHOOL DISTRICT

**Marin County Office Of Education
Required Forms**

MUNIS				QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	8,566,881.37		11/12/21			8,566,881.37		11/12/21
7/1/21	MCOEVN	-	252,560.14		7/2/21	AP-070221		467,922.32	
7/2/21	ACH	-	215,362.18	467,922.32	7/6/21	*TF-220001		750.00	
7/6/21	GT01	-	750.00		7/7/21	AP-070721			
7/6/21	MCOEVN	-	58,663.98		7/7/21	*TF-220002		58,663.98	
7/7/21	A-22002		6,234.01		7/9/21	PX-070921		6,234.01	
7/9/21	070921 PR	-			7/9/21	PX-070921			
7/13/21	MCOEVN	-	159,926.52		7/14/21	AP-071421		13,581.72	
7/15/21	DEP 014985	-	66,336.18		7/15/21	PY-071421 (LB)		146,344.80	
7/15/21	DEP 014986	2,052.25	-		7/15/21	*DC-220003		66,336.18	159,926.52
7/19/21	071921 PR	1,499.13	-		7/15/21	*DC-220004			
7/20/21	MCOEVN	-	90,727.54		7/19/21	PX-071921		1,499.13	
7/21/21	MCOEVN	-	34,263.41		7/19/21	PY-071921		6,353.66	90,727.54
7/27/21	MCOEVN	-	42,653.11		7/21/21	AP-072121		84,373.88	
7/28/21	ACH	-	92,629.07		7/22/21	AP-072221		34,263.41	
7/27/21	DEP 015021	-	198,167.93	290,797.00	7/26/21	*DC-220005		42,653.11	
7/28/21	A-22019	487.08	-		7/26/21	*E. AIMAN		487.08	
7/28/21	A-22019REV	1,059,428.00	-		7/28/21	AP-072821		290,797.00	
7/29/21	MCOEVN	-	1,059,428.00		7/29/21	AP-072921		2,065.08	
7/30/21	073021PR	-	2,065.08		7/30/21	BK-EOM 07/30/2021		70,639.20	
7/30/21	E 22-01	-	335,878.95		7/30/21	PY-EOM 07/30/21		265,239.75	335,878.95
		-	14.54		7/30/21	*TF-220003		14.54	
						* E22-01: CalSTRS Penalties			
Outstanding Items:									
MUNIS							QCC		
		9,636,581.84	2,609,426.63				8,577,153.84	1,549,998.63	
			7,027,155.21					7,027,155.21	-
NOTES:							NOTES:		
		DEBITS	CREDITS				DEBITS	CREDITS	
Final Reconciliation							8,577,153.84	1,549,998.63	
		9,636,581.84	2,609,426.63						-
			7,027,155.21						

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	8,566,881.37		11/12/21		BEG. BALANCE	8,566,881.37		11/12/21
7/1/21 MCOEVN		-	252,560.14		7/12/21 AP-070221	ACCOUNTS PAYABLE 07/02/2021		467,922.32	
7/2/21 ACH		-	215,362.18	467,922.32	7/6/21 *TF-220001	* E22-05 GO Bond Agent Fees			
7/6/21 GT01		-	750.00		7/1/21 AP-070721	ACCOUNTS PAYABLE 07/07/2021		750.00	
7/6/21 MCOEVN		-	58,663.98		7/7/21 *TF-220002	* A-22002 Stale Dated Paychec		58,663.98	
7/7/21 A-22002		6,234.01			7/9/21 PX-070921	BK-MID 07/09/2021 (LB)	6,234.01		
7/9/21 070921 PR		-	159,926.52		7/9/21 PY-070921	PY-MID 07/09/21 (LB)		13,581.72	
7/13/21 MCOEVN		-	66,336.18		7/14/21 AP-071421	ACCOUNTS PAYABLE 07/14/2021		146,344.80	159,926.52
7/15/21 DEP 014985		2,052.25			7/15/21 *DG-220003	* TIBURON GIRLS SOFTBALL	2,052.25		
7/15/21 DEP 014986		1,499.13			7/15/21 *DG-220004	* K. VON DOYMI	1,499.13		
7/19/21 071921 PR		-	90,727.54		7/19/21 PX-071921	BK-SPECM 07/19/2021 (LB)		6,353.66	
7/20/21 MCOEVN		-	34,263.41		7/19/21 PY-071921	PY-SPECM 07/19/21 (LB)		84,373.88	90,727.54
7/21/21 MCOEVN		-	42,653.11		7/21/21 AP-072121	ACCOUNTS PAYABLE 07/21/2021		34,263.41	
7/27/21 MCOEVN		-	92,629.07		7/22/21 AP-072221	ACCOUNTS PAYABLE 07/22/2021		42,653.11	
7/28/21 ACH		-	198,167.93	290,797.00	7/26/21 *DG-220005	* E. AIMAN	487.08		
7/27/21 DEP 015021		487.08			7/28/21 AP-072821	ACCOUNTS PAYABLE 07/28/2021		290,797.00	
7/28/21 A-22019		1,059,428.00			7/29/21 AP-072921	ACCOUNTS PAYABLE 07/29/2021		2,065.08	
7/28/21 A-22019REV		-	1,059,428.00		7/30/21 PX-073021	BK-EOM 07/30/2021		70,639.20	
7/29/21 MCOEVN		-	2,065.08		7/30/21 PY-073021	PY-EOM 07/30/21		265,239.75	335,878.95
7/30/21 073021PR		-	335,878.95		7/30/21 *TF-220003	* E22-01: CalSTRS Penalties		14.54	
7/30/21 E 22-01		-	14.54						

Outstanding Items:		9,636,581.84	2,609,426.63	8,577,153.84	1,549,998.63	-
		7,027,155.21			7,027,155.21	
MUNIS		OCC				
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	
Final Reconciliation	9,636,581.84	2,609,426.63		8,577,153.84	1,549,998.63	
	7,027,155.21				7,027,155.21	-

Reed Union School District
Cash Reconciliation
As of 8/31/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
BEG. BALANCE		7,027,155.21		11/12/21				7,027,155.21		11/12/21
8/5/21	MCOEVN	-	171,580.04		8/6/21	AP-080621	ACCO UNITS PAYABLE 08/06/2021		171,580.04	
8/10/21	081021 PR	-	22,088.13		8/10/21	PX-081021	BX-MID 08/10/2021		2,597.12	
8/11/21	MCOEVN	916.80	-		8/10/21	PY-081021	PY-MID 08/10/21		19,491.01	
8/12/21	MCOEVN	-	191,797.31		8/11/21	*TF-220017*	A-22029: State Dated Warren			22,088.13
8/12/21	REED/PRRF	8,909.56	-		8/12/21	*TF-220018*	JE-2680: EE Paycheck Void		916.80	
8/19/21	MCOEVN	-	90,936.92		8/12/21	*TF-220018*	ACCO UNITS PAYABLE 08/13/2021		8,909.56	
8/23/21	E 22-02	-	7,516.00		8/13/21	AP-081321	ACCO UNITS PAYABLE 08/13/2021		191,797.31	
8/23/21	E 22-03	-	112,530.00		8/20/21	AP-082021	ACCO UNITS PAYABLE 08/20/2021		90,936.92	
8/24/21	MCOEVN	-	131,368.01		8/23/21	*TF-220004	* E22-02: DPCM OU		7,516.00	
8/27/21	ACH	-	196,294.31		8/23/21	*TF-220005	* E22-03: SpEd Excess Costs		112,530.00	
8/27/21	DEP 015176	1,937.50	-		8/25/21	AP-082521	ACCO UNITS PAYABLE 08/25/2021		131,368.01	
8/27/21	DEP 015174	1,499.14	-		8/27/21	AP-082721	ACCO UNITS PAYABLE 08/27/2021		196,294.31	
8/27/21	DEP 015177	1,294.00	-		8/27/21	AR-210001	TIBURON SOCCER CLUB	1,294.00		
8/31/21	MCOEVN	-	96,755.64		8/27/21	*DC-220008	* E. AIMAN	1,499.14		
8/31/21	083121 PR	-	1,314,140.11		8/27/21	*DC-220010	* TIBURON GIRLS SOFTBALL	1,937.50		
					8/31/21	PX-083121	BX-EOM 08/31/2021		240,522.67	
					8/31/21	PY-083121	PY-EOM 08/31/21		1,073,617.44	1,314,140.11
Outstanding Items:										
MUNIS					QCC					
NOTES:		DEBITS	CREDITS	NOTES:				DEBITS	CREDITS	
				8/31/21	MCOEVN		Posted in Sept in QCC		96,755.64	
Final Reconciliation		7,041,712.21	2,335,006.47					7,041,712.21	2,335,006.47	
			4,706,705.74						4,706,705.74	-

Reed Union School District
Cash Reconciliation
As of 9/30/2021

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	
BEG. BALANCE		4,706,705.74		02/24/22			
9/2/21 MCOEVN		-	30,075.42		9/1/21 AP-090121	ACCO UNITS PAYABLE 09/01/2021	
9/8/21 MCOEVN		80.00	-		9/8/21 *TF-220045*	PY Receipts	
9/10/21 091021 PR		-	73,999.81		9/3/21 AP-090321	ACCO UNITS PAYABLE 09/03/2021	
9/14/21 MCOEVN		-	120,913.08		9/10/21 PX-091021	BX-MID 09/10/2021	
9/16/21 MCOEVN		-	39,604.82		9/10/21 PY-091021	PY-MID 09/10/21	
9/17/21 DEP 015269		745.41	-		9/15/21 AP-091521	ACCO UNITS PAYABLE 09/15/2021	
9/17/21 DEP 015267		1,454.54	-		9/16/21 *DC-220011	* N. CAPPELLONI	
9/21/21 MCOEVN		-	40,850.41		9/16/21 *DC-220013	* BTCCC	
9/21/21 A-22051		141,585.00	-		9/17/21 AP-091721	ACCO UNITS PAYABLE 09/17/2021	
9/23/21 MCOEVN		-	14,500.40		9/21/21 AR-210004	A-22051: ESSER II AR	
9/24/21 ACH		-	190,316.55	204,816.95	9/22/21 AP-092221	ACCO UNITS PAYABLE 09/22/2021	
9/24/21 A-22055		66,042.00	-		9/24/21 AP-092421	ACCO UNITS PAYABLE 09/24/2021	
9/24/21 A-22054		235,526.00	-	301,568.00	9/24/21 AR-210009	A-22055: SpEd FAP	
9/24/21 A-22053		4,966.00	-		9/24/21 *TF-220006	* A-22053: PY Mental Hlth	
9/24/21 A-22059		62,982.00	-		9/24/21 *TF-220007	* A-22056: Classified Summer	
9/24/21 A-22056		46,264.00	-		9/24/21 *TF-220008	* A-22059: EPA 1Q	
9/28/21 MCOEVN		-	19,981.96		9/27/21 *DC-220015	* FOLLETT	
9/29/21 A-22061		4.00	-		9/27/21 *DC-220016	* E. AIMMAN	
9/29/21 DEP 015320		833.65	-		9/29/21 AP-092921	ACCO UNITS PAYABLE 09/29/2021	
9/30/21 E-22-07		-	17.21		9/29/21 *TF-220009	* A-22061: PY ESSER I	
9/30/21 093021 PR		-	1,376,004.18		9/30/21 AR-210003	A-22062: Unrestricted Lotte	
9/30/21 A-22062		-	-		9/30/21 AR-210008	A-22062: Restricted Lottery	
9/30/21 IA Q1-2022		79,145.52	-		9/30/21 PX-093021	BX-EOM 09/30/2021	
		757.58	-		9/30/21 PY-093021	PY-EOM 09/30/21	
					9/30/21 *TF-220010	* E22-07: CalSTRS Penalties	
					9/30/21 *TF-220020	* A-22095R: 1Q Interest	
Outstanding Items:							
		5,347,091.44	1,906,263.84			5,357,834.24	2,003,019.48
			3,440,827.60				3,354,814.76
							(86,012.84)
MUNIS				QCC			
NOTES:		DEBITS	CREDITS		NOTES:	DEBITS	CREDITS
9/1/21 Posted in Aug. in MUNIS			96,755.64				
9/27/21 Posted in Oct. in MUNIS		10,742.80					
Final Reconciliation		5,357,834.24	2,003,019.48			5,357,834.24	2,003,019.48
			3,354,814.76				3,354,814.76
							-

Reed Union School District
Cash Reconciliation
As of 10/31/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	3,354,814.76		11/12/21				3,354,814.76		08/10/2022
10/5/21	GT01	-	1,280.00		10/5/21	*TF-220011	* A-22066: State Dated Payche	1,552.84		
10/5/21	MCOEVN	-	35,715.45		10/5/21	*TF-220074	* E22-54: Agent Fees		1,280.00	
10/5/21	DEP 015353	10,742.80	-		10/6/21	AP-100621	ACCO UNITS PAYABLE 10/06/2021		35,715.45	
10/5/21	A-22066	1,552.84	-		10/8/21	PX-100821	BX-MID 10/08/2021		3,575.77	
10/8/21	100821 PR	-	36,985.83		10/8/21	PY-100821	PY-MID 10/08/21		33,410.06	
10/13/21	A-22070	3,035.00	-		10/13/21	*DC-220019	* N. CAPELLONI	4,312.69		
10/13/21	A-22071	12,056.00	-		10/13/21	*TF-220012	* A-22071: Title I	12,056.00		
10/14/21	MCOEVN	-	108,242.35		10/13/21	*TF-220014	* A-22070: PY Title I	3,035.00		
10/14/21	TXJA5773	304,459.55	-		10/14/21	*TF-220013	* A-22073: PY & UnsecTaxes	304,459.55		
10/15/21	DEP 015396	6,401.86	-		10/15/21	AP-101521	ACCO UNITS PAYABLE 10/15/2021		108,242.35	
10/15/21	DEP 015395	4,312.69	-		10/15/21	*CC-220020	* TIBURON GIRLS SOFTBALL	6,401.86		
10/19/21	MCOEVN	-	73,748.39		10/20/21	AP-102021	ACCO UNITS PAYABLE 10/20/2021		73,748.39	
10/21/21	MCOEVN	-	67,414.24		10/22/21	AP-102221	ACCO UNITS PAYABLE 10/22/2021		67,414.24	
10/26/21	MCOEVN	-	23,076.32		10/25/21	*DC-220023	* WORKERS COMP, FARASATI	25,326.40		
10/27/21	ACH	-	195,488.96		10/25/21	*DC-220024	* S. MINTON	1,024.15		
10/27/21	MVN10272	-	26,468.69		10/27/21	AP-102721	ACCO UNITS PAYABLE 10/27/2021		218,565.28	
10/27/21	A-22084	292.00	-		10/27/21	*TF-220015	* A-22084: PY Title II	292.00		
10/28/21	DEP 015459	25,326.40	-		10/28/21	AP-102821	ACCO UNITS PAYABLE 10/28/2021		26,468.69	
10/28/21	DEP 015460	1,024.15	-		10/29/21	PX-102921	BX-EOM 10/29/2021		258,432.42	
10/29/21	102921	-	1,389,759.20		10/29/21	PY-102921	PY-EOM 10/29/21		1,131,326.78	
10/29/21	E 22-09	-	1.42		10/29/21	*TF-220016	* E22-09: CalSTRS Penalties		1.42	

Outstanding Items:		3,724,018.05	1,958,180.85			3,713,275.25	1,958,180.85			(10,742.80)
			1,765,837.20				1,755,094.40			

MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		
			10/5/21 DEP 015353	10,742.80			
			Posted in Sept in QCC				
Final Reconciliation	3,724,018.05	1,958,180.85		3,724,018.05	1,958,180.85		
		1,765,837.20			1,765,837.20		(0.00)

Reed Union School District
Cash Reconciliation
As of 11/30/2021

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	1,765,837.20		02/24/22			
11/01/2021	A-22080	35,971.87	-	11/1/21 *TF-220021	BEG. BALANCE	1,765,837.20	02/24/22
11/01/2021	A-22109	7,608.00	-	11/1/21 *TF-220022	* A-22080: STRS Excess Conti	35,971.87	
11/08/2021	MCOEVN	-	44,988.04	11/3/21 AP-110321	* A-22109: Mental Hlth 50%	7,608.00	
11/09/2021	MCOEVN	-	76,137.60	11/10/21 AP-111021	ACCOUNTS PAYABLE 11/03/2021	44,988.04	
11/10/2021	A-22093	27,500.00		11/10/21 *TF-220023	ACCOUNTS PAYABLE 11/10/2021	76,137.60	
11/10/2021	111021 PR	-	64,981.47	11/10/21 BX-MID 11/10/2021	* A-22093: ELO-P	27,500.00	
11/16/2021	MCOEVN	-	154,329.80	11/10/21 PY-111021	PY-MID 11/10/21	8,762.24	
11/18/2021	MCOEVN	-	100,335.71	11/17/21 AP-111721	ACCOUNTS PAYABLE 11/17/2021	56,219.23	64,981.47
11/19/2021	DEP 015567	3,019.50	-	11/18/21 DC-220025	K. KESTELYN	154,329.80	
11/19/2021	DEP 015565	1,384.95	-	11/18/21 DC-220027	WORKERS COMP J. GOWDY	3,019.50	
11/24/2021	MCOEVN	15,979.88	-	11/18/21 <PO-220007	> AIRTEKS	7,291.40	
11/24/2021	ACH	-	193,141.70	11/19/21 AP-111921	> AIRTEKS	8,688.48	15,979.88
11/30/2021	MCOEVN	-	37,195.36	11/24/21 AP-112421	ACCOUNTS PAYABLE 11/19/2021	100,335.71	
11/30/2021	113021 PR	-	1,382,221.52	11/30/21 PX-113021	ACCOUNTS PAYABLE 11/24/2021	193,141.70	
				11/30/21 PY-113021	BK-EOM 11/30/2021	256,635.47	
					PY-EOM 11/30/21	1,125,586.05	1,382,221.52

1,857,301.40	2,053,331.20	1,857,301.40	2,016,135.84	37,195.36
	(196,029.80)		(158,834.44)	

Outstanding Items:

MUNIS		QCC	
NOTES:		DEBITS	CREDITS
			37,195.36

Final Reconciliation	1,857,301.40	2,053,331.20	1,857,301.40	2,053,331.20	(196,029.80)	(0.00)
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Reed Union School District
Cash Reconciliation
As of 12/31/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	(196,029.80)		02/24/22				(196,029.80)		
12/02/2021	A-22110	41,165.00	-		12/1/21	AP-120121	ACCOUNTS PAYABLE 12/01/2021	41,165.00	37,195.36	
12/02/2021	DEP 015606	179,460.75	-		12/2/21	*TF-220024	* A-22110: Mandate Blk Grnt	179,460.75		
12/03/2021	TXAS791	10,793.00	-		12/2/21	DC-220029	BELAIRE SCHOOL PTA	10,793.00		
12/06/2021	E 22-27	-	1,487.00		12/3/21	TV-220006	A-22116		1,487.00	
12/06/2021	E 22-24	-	1,567.52		12/6/21	*TF-220029	* E22-27: SEISS System		1,567.52	
12/06/2021	E 22-22	-	10,800.00		12/6/21	*TF-220028	* E22-24: Leg Consultant Fees		10,800.00	
12/06/2021	E 22-20	-	6,358.31		12/6/21	*TF-220027	* E22-22: Internet Access Fee		6,358.31	
12/06/2021	E 22-18	-	7,361.00		12/6/21	*TF-220026	* E22-20: Ed1 Stop Membership		7,361.00	
12/07/2021	MCOEYN	-	65,604.86		12/6/21	*TF-220025	* E22-18: DPC Financial Sys R		65,604.86	
12/07/2021	E 22-26	-	2,940.00		12/8/21	AP-120821	ACCOUNTS PAYABLE 12/08/2021			
12/07/2021	E 22-21	-	109,680.00		12/7/21	*TF-220031	* E22-26: SSC Contract		2,940.00	
12/07/2021	E 22-15	-	24,502.00		12/7/21	*TF-220030	* E22-21: SpEd Excess Costs 5		109,680.00	
12/08/2021	E 22-19	-	23,226.00		12/7/21	*TF-220032	* E22-15: ADA Transfer SDC		24,502.00	
12/09/2021	MCOEYN	-	77,541.33		12/8/21	*TF-220033	* E22-19: IS Data Processing		23,226.00	
12/09/2021	E 22-31	-	702.00		12/10/21	AP-121021	ACCOUNTS PAYABLE 12/10/2021		77,541.33	
12/10/2021	121021	-	35,300.50		12/9/21	*TF-220034	* E22-31: DTS Consortium		702.00	
12/14/2021	MCOEYN	-	33,970.27		12/10/21	PX-121021	BK-MID 12/10/2021		3,651.90	
12/14/2021	TXAS790	#####	-		12/10/21	PY-121021	PY-MID 12/10/21		31,648.60	
12/15/2021	E 22-12	-	350.00		12/14/21	DC-220030	K. VON DOYMI			
12/16/2021	A-22127	229,460.00	-		12/14/21	DC-220033	BTCCC	1,638.30		
12/16/2021	DEP 015685	1,603.22	-		12/14/21	TV-220011	A-22123	1,603.22		
12/16/2021	DEP 015684	1,638.30	-		12/14/21	TV-220012	A-22124	9,869,458.82		
12/16/2021	MCOEYN	-	51,164.22		12/14/21	TV-220013	E 22-13	1,347,968.56		
12/17/2021	ACH	-	192,823.77		12/15/21	AP-121521	ACCOUNTS PAYABLE 12/15/2021		5,886.00	
12/17/2021	121721	-	1,370,346.51		12/15/21	*TF-220035	* E22-12: PERS GASB 68 Fee		33,970.27	
12/17/2021	REED/PRRF	-	158.10		12/16/21	AR-210013	A-22127: In-Person Inst Grm	229,460.00		
12/22/2021	A-22131	284.00	-		12/17/21	*TF-220046*	IV 1830 - Payroll Adjst		158.10	
12/23/2021	A-22133	62,982.00	-		12/17/21	AP-121721	ACCOUNTS PAYABLE 12/17/2021		243,987.99	
12/30/2021	A-22139	94,959.99	-		12/17/21	PX-121721	BK-EOM 12/17/2021		253,456.93	
12/30/2021	A-22140	273,621.00	-		12/17/21	PY-121721	PY-EOM 12/17/21		1,116,889.58	
12/31/2021	1A Q2-2022	696.73	-		12/22/21	AR-210004	A-22131: ESSERII	41.00		
					12/22/21	*TF-220036	* A-22131: ESSERII	243.00		
					12/23/21	*TF-220037	* A-22133: 2Q EPA	62,982.00		
					12/30/21	AR-210003	A-22139: Lottery	4,514.48		
					12/30/21	AR-210008	A-22139: Lottery	1,428.65		
					12/30/21	*TF-220038	* A-22139: Lottery	89,016.86		
					12/31/21	*TF-220039	* A-22140: Educator Eff Blk G	273,621.00		
					12/31/21	*TF-220040	* A-22187: 2Q Interest	696.73		
		11,912,175.57	2,015,883.39					11,918,061.57	2,058,964.75	
			9,896,292.18						9,859,096.82	(37,195.36)
Outstanding Items:										
MUNIS					QCC					
NOTES:		DEBITS	CREDITS		NOTES:		DEBITS	CREDITS		
12/1/21	Posted in Nov. in MUNIS		37,195.36							
Final Reconciliation		11,912,175.57	2,053,078.75				11,918,061.57	2,058,964.75		
			9,859,096.82					9,859,096.82		-

Reed Union School District
Cash Reconciliation
As of 1/31/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	9,859,096.82		02/24/22			9,859,096.82		02/25/22
01/04/2022	MCOEVN	-	332,477.13		1/4/22	TV-220019	49,653.56		
01/04/2022	TXJAS811	49,653.56	-		1/5/22	AP-010522		332,477.13	
01/05/2022	A-22150	42,419.00	-		1/5/22	AR-210011	36,263.80		
01/06/2022	TXJAS812	1,950.26	-		1/5/22	AR-210012	6,155.20		42,419.00
01/07/2022	TXJAS814HO	25,183.67	-		1/6/22	TV-220020	1,950.26		
01/10/2022	011022	-	36,893.43		1/7/22	TV-220021	25,183.67		
01/11/2022	MCOEVN	-	34,130.07		1/10/22	PX-011022		4,110.56	
01/11/2022	REED/PRRF	1,362.08	-		1/10/22	PY-011022		32,782.87	36,893.43
01/13/2022	MCOEVN	-	19,026.29		1/11/22	*TF-220047*	1,362.08		
01/18/2022	MCOEVN	-	53,419.80		1/12/22	AP-011222		34,130.07	
01/19/2022	MCOEVN	-	36,246.28		1/14/22	AP-011422		19,026.29	
01/20/2022	MCOEVM20	-	36,389.13		1/19/22	AP-011922		53,419.80	
01/20/2022	TXJAS820	43,332.93	-		1/20/22	AP-012022		36,246.28	
01/21/2022	DEP 015811	6,534.02	-		1/20/22	*DC-220035	6,534.02		
01/21/2022	DEP 015812	2,115.82	-		1/20/22	*DC-220036	2,115.82		
01/25/2022	MCOEVN	-	26,596.09		1/20/22	TV-220024	43,332.93		
01/25/2022	DEP 015840	974.19	-		1/21/22	AP-012122		36,389.13	
01/25/2022	DEP 015839	12,060.65	-		1/25/22	*DC-220037	12,060.65		
01/27/2022	MCOEVN	-	29,354.62		1/25/22	*DC-220038	974.19		
01/28/2022	ACH	-	191,448.67	220,803.29	1/26/22	AP-012622		26,596.09	
01/31/2022	013122	-	1,367,053.21		1/28/22	AP-012822		220,803.29	
01/31/2022	E 22-33	-	313.13		1/31/22	PX-013122		25,479.51	
01/31/2022	E 22-29	-	11.44		1/31/22	PY-013122		1,112,573.70	
					1/31/22	*TF-220043		313.13	
					1/31/22	*TF-220042		11.44	
									1,367,053.21
Outstanding Items:									
		10,044,683.00	2,163,359.29				10,044,683.00	2,163,359.29	
			7,881,323.71					7,881,323.71	-
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
Final Reconciliation		10,044,683.00	2,163,359.29				10,044,683.00	2,163,359.29	
			7,881,323.71					7,881,323.71	-

Reed Union School District
Cash Reconciliation
As of 2/28/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
BEG. BALANCE		7,881,323.71		02/24/22			7,881,323.71		02/24/22
02/01/2022	A-22181	386,378.00	-		2/1/22	*TF-220044		386,378.00	
02/03/2022	MCOEVN	-	82,626.70		2/4/22	AP-020422		82,626.70	
02/08/2022	MCOEVN	-	37,760.62		2/9/22	AP-020922		37,760.62	
02/10/2022	MCOEVN	-	19,614.87		2/10/22	*DC-220041		1,523.91	
02/10/2022	021022	-	50,386.45		2/10/22	PX-021022		5,993.92	
02/11/2022	DEP 015921	1,976.45	-		2/10/22	PY-021022		44,392.53	
02/11/2022	DEP 015919	1,523.91	-		2/11/22	AP-021122		19,614.87	
02/17/2022	MCOEVN	-	90,236.98		2/11/22	*DC-220043		1,976.45	
02/18/2022	021822	-	3,702.92		2/18/22	AP-021822		90,236.98	
02/22/2022	MCOEVN	-	34,507.38		2/18/22	PX-021822		52.92	
02/23/2022	ACH	-	195,132.10		2/18/22	PY-021822		3,650.00	
02/28/2022	022822	-	1,364,636.41	229,639.48	2/23/22	AP-022322		229,639.48	
02/24/2022	601C SYSTEM GENERATED DUE TO LINE	56,764.00			2/24/22	*DC-220045		556.67	
02/24/2022	601C SYSTEM GENERATED DUE TO LINE	556.67			2/24/22	*DC-220046		56,764.00	
02/28/2022	601C SYSTEM GENERATED DUE TO LINE	18,296.00			2/24/22	<PO-220138		202.04	
					2/24/22	<PO-220138		61.47	
					2/24/22	<PO-220138		61.47	
					2/24/22	<PO-220138		132.66	
					2/28/22	TV-220029			
					2/28/22	PX-022822			
					2/28/22	PY-022822			
								254,193.18	
								1,110,443.23	
									1,364,636.41
Outstanding Items:									
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS		
2/24/22	Posted in March in MUNIS	457.64							
Final Reconciliation					Final Reconciliation				
		8,347,276.38	1,878,604.43			8,347,276.38	1,878,604.43		
			6,468,671.95				6,468,671.95		

As of 3/31/2022

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	6,468,671.95		07/06/22				6,468,671.95		
03/01/22	MCOEVN	-	128,500.18		3/2/22	AP-030222	ACCO UNITS PAYABLE 03/02/2022		128,500.18	
03/01/22	VOID	457.64	-		3/3/22	TF-220051	A-22193: State Dated Pay Cr	1,161.34		
03/03/22	601JC SYSTEM GENERATED DUE TO LINE	1,161.34	-		3/8/22	DC-220049	K. ROLSTON	942.47		
03/08/22	MCOEVN	-	46,827.05		3/8/22	DC-220050	S. PREUSS	42,941.48		
03/08/22	601JC SYSTEM GENERATED DUE TO LINE	42,941.48	-		3/9/22	AP-030922	ACCO UNITS PAYABLE 03/09/2022		46,827.05	
03/08/22	601JC SYSTEM GENERATED DUE TO LINE	942.47	-		3/10/22	PX-031022	BK-MID 03/10/2022		6,375.01	
03/10/22	601JR SYSTEM GENERATED DUE TO LINE	-	51,054.59		3/10/22	PY-031022	PY-MID 03/10/22		44,679.58	51,054.59
03/10/22	601JC SYSTEM GENERATED DUE TO LINE	8,225.23	-		3/10/22	TF-220052	A-22204: SpEd ESY	8,225.23		
03/14/22	601JC SYSTEM GENERATED DUE TO LINE	3,822.00	-		3/14/22	AR-210006	A-22203: PY Mental Hlth	3,698.00		
03/15/22	MCOEVN	-	40,818.31		3/14/22	TF-220053	A-22203: PY Mental Hlth	124.00		3,822.00
03/15/22	601JC SYSTEM GENERATED DUE TO LINE	73,222.22	-		3/15/22	AR-210005	A-22200: SpEd AB602 FAP IDE	73,222.22		
03/15/22	601JC SYSTEM GENERATED DUE TO LINE	43,742.36	-		3/15/22	PO-220320	AMAZON CAPITAL SERVICES	96.25		
03/17/22	MCOEVN	-	18,820.74		3/15/22	PO-220320	POWER OF ZERO FOUNDATION	32.42		
03/17/22	VOID	4,378.67	-		3/15/22	PO-220354	ACCOUNITS PAYABLE 03/18/2022	4,250.00		4,378.67
03/24/22	MCOEVN	-	89,156.69		3/15/22	TF-220054	A-22201: SpEd IDEA 2019-20	43,742.36		
03/24/22	601JC SYSTEM GENERATED DUE TO LINE	62,814.00	-		3/16/22	AP-031622	ACCO UNITS PAYABLE 03/16/2022		40,818.31	
03/28/22	601JC SYSTEM GENERATED DUE TO LINE	16,016.00	-		3/18/22	AP-031822	ACCO UNITS PAYABLE 03/18/2022		18,820.74	
03/30/22	601JC SYSTEM GENERATED DUE TO LINE	81,699.34	-		3/23/22	DC-220053	S. CABARRUS	1,948.34		
03/31/22	601LR SYSTEM GENERATED DUE TO LINE	-	1,351,571.90		3/23/22	DC-220054	BTCCLC	2,438.97		
03/31/22	601MLD SYSTEM GENERATED DUE TO LINE	-	197,288.39		3/24/22	TF-220055	A-22205: EPA 3Q.	62,814.00		
03/31/22	MCOEVN	-	37,072.13	234,360.52	3/25/22	AP-032522	ACCO UNITS PAYABLE 03/25/2022		89,156.69	
03/31/22	601JC SYSTEM GENERATED DUE TO LINE	1,948.34	-		3/28/22	PO-220157	KYO AUTISM THERAPY LLC	4,055.52		
03/31/22	601JC SYSTEM GENERATED DUE TO LINE	2,438.97	-		3/28/22	PO-220250	KYO AUTISM THERAPY LLC	30.00		
03/31/22	IA-Q3 SYSTEM GENERATED DUE TO LINE	314.04	-		3/28/22	PO-220251	KYO AUTISM THERAPY LLC	202.50		4,288.02
					3/28/22	TV-220033	A-22207 Principal Apport./F	16,016.00		
					3/30/22	TF-220056	A-22209: lottery 2Q.	81,699.34		
					3/31/22	PX-033122	BK-EOM 03/31/2022		252,362.35	
					3/31/22	PY-033122	PY-EOM 03/31/22		1,099,209.55	
					3/31/22	TF-220057	A-22242: Interest Income Q3	314.04		1,351,571.90

6,812,796.05	1,961,109.98	6,816,626.43	1,726,749.46	238,190.90
4,851,686.07		5,089,876.97		
Outstanding Items:				
MLUNIS		QCC		

3/28/22 Posted in April in MUNIS

NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
3/28/22 Posted in April in MUNIS	4,288.02		03/01/22 Posted in QCC in February	457.64	
			03/31/22 Posted in QCC in April		234,360.52

6,817,084.07

6,817,084.07

Reed Union School District
Cash Reconciliation
As of 4/30/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	4,855,974.09		07/06/22			4,855,974.09		07/06/22
04/01/22	MCOEVN	4,288.02	-		4/1/22	AP-040122		234,360.52	
04/08/22	601JR SYSTEM GENERATED DUE TO LINE	-	121,764.63		4/8/22	AP-040822		61,865.62	
04/07/22	MCOEVN	-	61,865.62		4/8/22	PX-040822		13,558.15	
04/12/22	MCOEVN	-	82,848.87		4/8/22	PY-040822		108,206.48	
04/14/22	320ASB SYSTEM GENERATED DUE TO LINE	8,122,659.71	-		4/13/22	AP-041322		82,848.87	121,764.63
04/14/22	MCOEVN	-	20,761.05		4/14/22	TV-220036	7,177,788.24		
04/18/22	601JR SYSTEM GENERATED DUE TO LINE	-	601.23		4/14/22	TV-220037	946,833.47		
04/15/22	601JC SYSTEM GENERATED DUE TO LINE	1,902.60	-		4/14/22	TV-220038	1,962.00		
04/15/22	601JC SYSTEM GENERATED DUE TO LINE	4,201.50	-		4/14/22	TV-220044		3,924.00	8,122,659.71
04/20/22	MCOEVN	-	36,123.73		4/15/22	AP-041522		20,761.05	
04/21/22	MCOEVN	-	37,171.07		4/15/22	*DC-220057	4,201.50		
04/20/22	601JC SYSTEM GENERATED DUE TO LINE	72,433.00	-		4/15/22	*DC-220059	1,902.60		
04/22/22	601JR SYSTEM GENERATED DUE TO LINE	-	762.06		4/18/22	PX-041822		116.66	
04/27/22	601NID SYSTEM GENERATED DUE TO LINE	-	193,939.01		4/18/22	PY-041822		484.57	601.23
04/26/22	MCOEVN	-	87,265.45	281,204.46	4/20/22	TF-220058	72,433.00		
04/26/22	320ASB SYSTEM GENERATED DUE TO LINE	50,865.26	-		4/21/22	AP-042122		36,123.73	
04/29/22	601SM SYSTEM GENERATED DUE TO LINE	-	17.62		4/22/22	AP-042222		37,171.07	
04/29/22	601JR SYSTEM GENERATED DUE TO LINE	-	1,357,626.20		4/22/22	TF-220059		762.06	
04/27/22	601JC SYSTEM GENERATED DUE TO LINE	18,296.00	-		4/26/22	TV-220046	50,865.26		
04/28/22	601JC SYSTEM GENERATED DUE TO LINE	1,113.38	-		4/27/22	AP-042722		281,204.46	
04/28/22	601JC SYSTEM GENERATED DUE TO LINE	2,033.87	-		4/27/22	TV-220047	18,296.00		
					4/28/22	*DC-220062	1,113.38		
					4/28/22	*DC-220063	2,033.87		
					4/29/22	TF-220060		17.62	
					4/29/22	PX-042922		252,518.11	
					4/29/22	PY-042922		1,105,108.09	1,357,626.20
MUNIS					QCC				
Outstanding Items:									
		13,133,767.43	2,000,746.54				13,133,403.41	2,239,031.06	
			11,133,020.89					10,894,372.35	(238,648.54)
NOTES:									
4/1/22	Posted in MUNIS in March		234,360.52		3/28/22	Posted in March in QCC	4,288.02		
Final Reconciliation									
		13,133,767.43	2,235,107.06				13,137,691.43	2,239,031.06	
			10,898,660.37					10,898,660.37	-

Reed Union School District
Cash Reconciliation
As of 5/31/2022

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	10,898,660.37		07/06/22		BEG. BALANCE	
05/03/22	320ASB SYSTEM GENERATED DUE TO LINE	25,183.67	-		5/3/22	TV-220048	
05/05/22	MCOEVN	-	40,244.49		5/6/22	AP-050622	
05/10/22	601JR SYSTEM GENERATED DUE TO LINE	-	59,856.20		5/10/22	PX-051022	
05/10/22	MCOEVN	-	56,991.98		5/10/22	PY-051022	
05/10/22	601JC SYSTEM GENERATED DUE TO LINE	-	55.80		5/10/22	TF-220075	
05/19/22	MCOEVN	-	71,318.99		5/11/22	AP-051122	
05/24/22	MCOEVN	-	47,590.61		5/13/22	*DC-220065	
05/26/22	MCOEVN	-	20,206.31		5/13/22	*DC-220066	
05/27/22	601NLD SYSTEM GENERATED DUE TO LINE	-	193,077.04	213,283.35	5/20/22	AP-052022	
05/26/22	601JC SYSTEM GENERATED DUE TO LINE	18,296.00	-		5/24/22	*DC-220067	
05/27/22	601JC SYSTEM GENERATED DUE TO LINE	1,847.02	-		5/25/22	AP-052522	
05/27/22	601JC SYSTEM GENERATED DUE TO LINE	3,533.00	-		5/26/22	TV-220051	
05/27/22	601JC SYSTEM GENERATED DUE TO LINE	7,177.44	-		5/27/22	AP-052722	
05/31/22	601JR SYSTEM GENERATED DUE TO LINE	-	1,352,510.79		5/31/22	PX-053122	
05/31/22	MCOEVN	-	59,575.81		5/31/22	PY-053122	
05/31/22	601ALT SYSTEM GENERATED DUE TO LINE	122.06	-		5/31/22	CaSTRS Report Rec	
05/31/22	601JC SYSTEM GENERATED DUE TO LINE	26,744.00	-		5/31/22	TF-220062	
05/31/22	601JC SYSTEM GENERATED DUE TO LINE	17,434.00	-		5/31/22	ELO Grant 1st Dist	
					5/31/22	TF-220063	
						A-22254: ELO Grant 1st Dist	

10,998,997.56	1,901,428.02	10,998,997.56	1,841,852.21	59,575.81
9,097,569.54			9,157,145.35	

Outstanding Items:

MUNIS		QCC	
NOTES:		DEBITS	CREDITS
05/31/22	Posted in QCC in June		59,575.81

Final Reconciliation	10,998,997.56	1,901,428.02	10,998,997.56	1,901,428.02	-
	9,097,569.54		9,097,569.54		

Reed Union School District
Cash Reconciliation
As of 6/30/2022

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	9,097,569.54		07/28/22				9,097,569.54		08/18/22
06/01/22	601C SYSTEM GENERATED DUE TO LINE	5,216.00	-		6/1/22	AP-060122	ACCOUNTS PAYABLE 06/01/2022	5,216.00		
06/03/22	601C SYSTEM GENERATED DUE TO LINE	60,639.00	-		6/1/22	*TF-220064	* A-22255: Title II Part A		59,575.81	
06/08/22	VOID	75.50	-		6/3/22	*TF-220065	* A-22258: UPK Planning Gmt	60,639.00		
06/08/22	601C SYSTEM GENERATED DUE TO LINE	30,053.00	-		6/8/22	*DC-220070	* E. AIMAN	1,290.39		
06/08/22	601C SYSTEM GENERATED DUE TO LINE	6,138.00	-		6/8/22	*TF-220066	* A-22261: ELO Grant 1st Dist	30,053.00		
06/08/22	320ASB SYSTEM GENERATED DUE TO LINE	10,793.00	-		6/8/22	*TF-220067	* A-22262: ELO Grant 1st Dist	6,138.00		
06/09/22	MCOEVN	-	98,321.07		6/8/22	*TF-220068	* A-22264: Sale Dated Vndrt W	75.50		
06/09/22	601C SYSTEM GENERATED DUE TO LINE	1,290.39	-		6/8/22	TV-220054	A-22267 HOPTR/FY22	10,793.00		
06/09/22	601C SYSTEM GENERATED DUE TO LINE	5,063.26	-		6/9/22	*DC-220071	* TIBURON GRLS SOFTBALL	1,863.26		
06/10/22	601R SYSTEM GENERATED DUE TO LINE	-	84,258.63		6/10/22	AP-061022	ACCOUNTS PAYABLE 06/10/2022		98,321.07	
06/13/22	320ASB SYSTEM GENERATED DUE TO LINE	895,842.27	-	1,863.26	6/10/22	PX-061022	BX-MID 06/10/2022		11,913.70	
06/13/22	601C SYSTEM GENERATED DUE TO LINE	-	3,200.00		6/10/22	PV-061022	PV-MID 06/10/22		72,344.93	
06/14/22	MCOEVN	-	41,233.41		6/13/22	TV-220055	A-22273 Secured Taxes/FY22	789,556.71		84,258.63
06/15/22	601C SYSTEM GENERATED DUE TO LINE	35,109.00	-		6/13/22	TV-220056	A-22274 Parcel Taxes/FY22	106,285.56		895,842.27
06/16/22	MCOEVN	-	16,018.94		6/15/22	AP-061522	ACCOUNTS PAYABLE 06/15/2022		41,233.41	
06/23/22	601C SYSTEM GENERATED DUE TO LINE	-	59,028.25		6/15/22	*TF-220076	* A-22272: Title I Part A	35,109.00		
06/24/22	601C SYSTEM GENERATED DUE TO LINE	63,084.00	-		6/17/22	AP-061722	ACCOUNTS PAYABLE 06/17/2022		16,018.94	
06/27/22	601C SYSTEM GENERATED DUE TO LINE	808.75	-		6/22/22	*DC-220073	* TIBURON SOCCER CLUB	808.75		
06/27/22	601C SYSTEM GENERATED DUE TO LINE	278.33	-		6/24/22	AP-062422	ACCOUNTS PAYABLE 06/24/2022		59,028.25	
06/27/22	601C SYSTEM GENERATED DUE TO LINE	2,028.75	-		6/24/22	*DC-220074	* CASH	2,028.75		
06/28/22	601R SYSTEM GENERATED DUE TO LINE	-	1,359,345.23		6/24/22	*TF-220077	* A-22283: Q4 EPA	63,084.00		
06/28/22	MCOEVN	-	34,784.95		6/27/22	AP-062722	ACCOUNTS PAYABLE 06/27/2022		37,049.20	
06/28/22	601C SYSTEM GENERATED DUE TO LINE	90,460.17	-		6/27/22	*DC-220076	* S. JORDAN	278.33		252,827.71
06/29/22	601R SYSTEM GENERATED DUE TO LINE	-	355,142.26		6/28/22	PX-062822	BX-EOM 06/28/2022		252,827.71	
06/29/22	MCOEVN	-	37,049.20		6/28/22	PV-062822	PV-EOM 06/28/22		1,106,517.52	1,359,345.23
06/29/22	601C SYSTEM GENERATED DUE TO LINE	409,400.00	-		6/28/22	*TF-220078	* Restricted Lottery	90,460.17		
06/30/22	MCOEVN	-	515,279.51		6/29/22	AP-062922	ACCOUNTS PAYABLE 06/29/2022		34,784.95	
06/30/22	601C SYSTEM GENERATED DUE TO LINE	18,023.00	-		6/29/22	PV-062922	PV-EOM 06/29/22	409,400.00		
06/30/22	320ASB SYSTEM GENERATED DUE TO LINE	99,764.65	-		6/29/22	*TF-220050	* Annual Xtr From FD42 to FD	81.46		
06/30/22	601C SYSTEM GENERATED DUE TO LINE	-	322.69		6/30/22	<PV-220425>	AT&T	82.22		
06/30/22	320ASB SYSTEM GENERATED DUE TO LINE	16.63	-		6/30/22	<PV-220425>	AT&T	20.99		
06/30/22	601C SYSTEM GENERATED DUE TO LINE	-	65.00		6/30/22	<PV-220425>	AT&T	167.08		
06/30/22	601C SYSTEM GENERATED DUE TO LINE	-	22.00		6/30/22	<PV-220425>	AT&T	167.08		
06/30/22	IA 04 SYSTEM GENERATED DUE TO LINE	2,924.04	-		6/30/22	<PV-220425>	AT&T	127.54		
					6/30/22	<PV-220425>	AT&T	62.28		
					6/30/22	<PV-220425>	AT&T	297.20		
					6/30/22	<PV-220425>	AT&T	62.79		
					6/30/22	<PV-220425>	AT&T	63.93		
					6/30/22	<PV-220425>	AT&T	278.08		
					6/30/22	*TF-220079	* E22-52: Golden Bell	3,209.42		4,620.07
					6/30/22	*TF-220080	* A-22300: Q4 Interest		322.69	
					6/30/22	*TF-220081	* E22-56: Budget Publication	2,924.04		
					6/30/22	*TF-220082	* E22-57: Postage		65.00	
					6/30/22	TV-220058	A-22291 Principal Apport./F	18,023.00		
					6/30/22	TV-220063	A-22295 Secured Taxes/FY22	85,271.16		
					6/30/22	TV-220064	A-22296 Parcel Taxes/FY22	14,493.49		99,764.65
					6/30/22	TV-220067	A-22297 Secured Unlary/FY2	16.63		

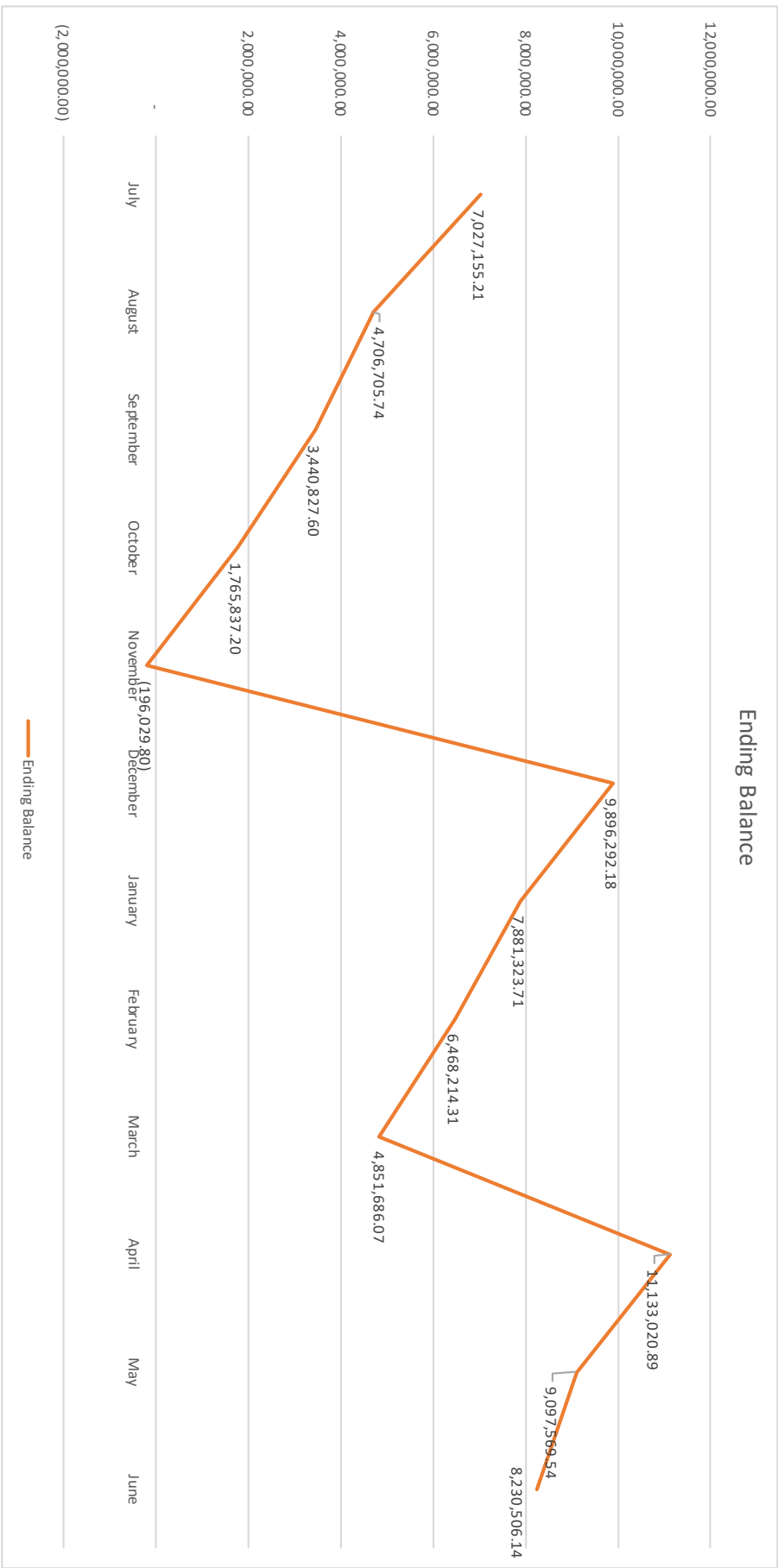
Outstanding Items:

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

6/1/22 Posted in MUNIS in May	4,620.07	59,575.81	06/30/22 MCOEVN	Posted in QCC in July - AP Accruals	
Final Reconciliation	10,839,197.35	2,663,646.95		10,835,997.35	2,660,446.95
		8,175,550.40			8,175,550.40
					-

Cash Trend Analysis

Month	July	August	September	October	November	December	January	February	March	April	May	June
Beg Balance	8,566,881.37	7,027,155.21	4,706,705.74	3,440,827.60	1,765,837.20	(196,029.80)	9,896,292.18	7,881,323.71	6,468,214.31	4,851,686.07	11,133,020.89	9,097,569.54
Ending Balance	7,027,155.21	4,706,705.74	3,440,827.60	1,765,837.20	(196,029.80)	9,896,292.18	7,881,323.71	6,468,214.31	4,851,686.07	11,133,020.89	9,097,569.54	8,230,506.14



MUNIS						QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES		EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	33,606.83		06/30/22					33,606.83		06/30/22
9/30/21	IA Q1-2022	4.03				9/30/21	TF-220020	A-22095R: 1Q Interest	4.03		
12/31/21	IA Q2-2022	6.62				12/31/21	TF-220040	A-22187: 2Q Interest	6.62		
03/31/22	IA-Q3 SYSTEM GENERATED DUE TO LINE	1.31				3/31/22	TF-220057	A-22242: Interest Income Q3	1.31		
06/30/22	IA Q4 SYSTEM GENERATED DUE TO LINE	9.79				6/30/22	TF-220080	A-22300: Q4 Interest	9.79		
Outstanding Items:											
		33,628.58	-						33,628.58	-	
			33,628.58							33,628.58	-
MUNIS						QCC					
NOTES:		DEBITS	CREDITS			NOTES:			DEBITS	CREDITS	
Final Reconciliation											
		33,628.58	-	(33,628.58)					33,628.58	-	(33,628.58) [] -

Reed Union School District
Fund 25 - Cash Reconciliation
As of 06/30/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
BEG. BALANCE		511,465.48		06/30/22	BEG. BALANCE		511,465.48		06/30/22
7/13/21	MCOEVN	-	1,180.00		7/14/21	AP-071421		1,180.00	
7/15/21	DEP 014983	8,046.78	-		7/15/21	*DC-220001	6,471.22		
7/19/21	NSF 014983	-	1,575.56	6,471.22	8/13/21	AP-081321		1,180.00	
8/12/21	MCOEVN	-	1,180.00		8/23/21	*DC-220007	5,497.80		
8/23/21	DEP 015157	5,497.80	-		9/1/7/21	AP-091721		1,180.00	
9/16/21	MCOEVN	-	1,180.00		9/24/21	*DC-220014	4,712.40		
9/29/21	DEP 015319	4,712.40	-		9/30/21	TF-220020	62.02		
9/30/21	IA Q1-2022	62.02	-		10/13/21	*DC-220017	9,541.42		
10/14/21	MCOEVN	-	1,180.00		10/15/21	AP-101521		1,180.00	
10/15/21	DEP 015392	9,541.42	-		10/25/21	*DC-220021	6,292.72		
10/28/21	DEP 015457	6,292.72	-		11/17/21	AP-111721		1,180.00	
11/16/21	MCOEVN	-	1,180.00		12/10/21	AP-121021		1,180.00	
12/9/21	MCOEVN	-	1,180.00		12/14/21	DC-220032	2,922.64		
12/16/21	DEP 015687	2,922.64	-		12/31/21	TF-220040	105.51		
12/31/21	IA Q2	105.51	-		1/12/22	AP-011222		1,180.00	
1/11/22	MCOEVN	-	1,180.00		1/20/22	DC-220034	6,159.44		
1/21/22	601JC	6,159.44	-		1/25/22	DC-220039	1,363.74		
1/25/22	601JC	1,363.74	-		2/18/22	AP-021822		1,180.00	
2/17/22	MCOEVN	-	1,180.00		2/24/22	DC-220044	14,572.74		
02/24/22	601JC SYSTEM GENERATED DUE TO LINE	14,572.74	-		3/8/22	DC-220048	6,580.70		
03/08/22	601JC SYSTEM GENERATED DUE TO LINE	6,580.70	-		3/16/22	AP-031622		1,180.00	
03/15/22	MCOEVN	-	1,180.00		3/23/22	DC-220052	4,195.94		
03/31/22	601JC SYSTEM GENERATED DUE TO LINE	4,195.94	-		3/31/22	TF-220057	21.53		
03/31/22	IA-Q3 SYSTEM GENERATED DUE TO LINE	21.53	-		4/15/22	AP-041522		1,180.00	
04/14/22	MCOEVN	-	1,180.00		4/15/22	DC-220056	1,480.36		
04/15/22	601JC SYSTEM GENERATED DUE TO LINE	1,480.36	-		4/26/22	DC-220060	5,452.58		
04/28/22	601JC SYSTEM GENERATED DUE TO LINE	5,452.58	-		5/1/1/22	AP-051122		1,180.00	
05/10/22	MCOEVN	-	1,180.00		5/27/22	DC-220068	6,452.18		
05/27/22	601JC SYSTEM GENERATED DUE TO LINE	6,452.18	-		6/8/22	DC-220069	6,188.00		
06/09/22	601JC SYSTEM GENERATED DUE TO LINE	6,188.00	-		6/27/22	DC-220075	1,406.58		
06/27/22	601JC SYSTEM GENERATED DUE TO LINE	1,406.58	-		6/30/22	TF-220080	167.90		
06/30/22	IA Q4 SYSTEM GENERATED DUE TO LINE	167.90	-						
Outstanding Items:		602,688.46	14,555.56				601,112.90	12,980.00	
			588,132.90					588,132.90	
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:	DEBITS		CREDITS	NOTES:	
Final Reconciliation		602,688.46	14,555.56		601,112.90		12,980.00		
			(588,132.90)				(588,132.90)		

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	652,306.31		06/30/22		BEG. BALANCE	652,306.31		06/30/22
9/30/21	IA Q1-2022	78.16			9/30/21	TF-220020	A-22095R: 1Q Interest	78.16	
12/31/21	IA Q2-2022	128.46			12/31/21	TF-220040	A-22187: 2Q Interest	128.46	
03/31/22	IA-Q3 SYSTEM GENERATED DUE TO UNE	25.47			3/31/22	TF-220057	A-22242: Interest Income Q3	25.47	
06/30/22	IA Q4 SYSTEM GENERATED DUE TO UNE	189.95			6/30/22	TF-220080	A-22300: Q4 Interest	189.95	
Outstanding Items:									
		652,728.35	-				652,728.35	-	
		652,728.35					652,728.35		
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
Final Reconciliation					Final Reconciliation				
		652,728.35	-				652,728.35	-	
		(652,728.35)					(652,728.35)		

**Reed Union School District
Fund 42 - Cash Reconciliation
As of 06/30/2022**

MUNIS				GCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	1,671,590.41		06/30/22		BEG. BALANCE	
7/1/21 MCOE VN	-	123.00			7/2/21 AP-070221	ACCOUNTS PAYABLE 07/02/2021	123.00
7/6/21 MCOE VN	-	39.68			7/7/21 AP-070721	ACCOUNTS PAYABLE 07/07/2021	39.68
7/13/21 MCOE VN	-	6,500.00			7/14/21 AP-071421	ACCOUNTS PAYABLE 07/14/2021	6,500.00
7/15/21 DEP 014984	39,123.55	-			7/15/21 DC-220002	EDUCARE CHILDREN CENTER	
7/20/21 MCOE VN	-	2,721.59			7/21/21 AP-072121	ACCOUNTS PAYABLE 07/21/2021	2,721.59
7/27/21 DEP 015020	19,020.64	-			7/26/21 DC-220006	GOLDEN POPPY SCHOOL	19,020.64
7/27/21 MCOE VN	-	678.51			7/28/21 AP-072821	ACCOUNTS PAYABLE 07/28/2021	678.51
8/5/21 MCOE VN	-	5,086.86			8/6/21 AP-080621	ACCOUNTS PAYABLE 08/06/2021	5,086.86
8/12/21 MCOE VN	-	3,183.24			8/13/21 AP-081321	ACCOUNTS PAYABLE 08/13/2021	3,183.24
8/24/21 MCOE VN	-	720.80			8/25/21 AP-082521	ACCOUNTS PAYABLE 08/25/2021	720.80
8/27/21 DEP 015175	59,713.52	-			8/27/21 DC-220009	EDUCARE CHILD CARE	59,713.52
8/31/21 MCOE VN	-	83.34			9/1/21 AP-090121	ACCOUNTS PAYABLE 09/01/2021	83.34
9/14/21 MCOE VN	-	4,817.11			9/15/21 AP-091521	ACCOUNTS PAYABLE 09/15/2021	4,817.11
9/16/21 MCOE VN	-	2,504.87			9/16/21 DC-220012	C. RIVERA	61,520.97
9/17/21 DEP 015268	61,520.97	-			9/17/21 AP-091721	ACCOUNTS PAYABLE 09/17/2021	2,504.87
9/21/21 MCOE VN	-	14,400.99			9/22/21 AP-092221	ACCOUNTS PAYABLE 09/22/2021	14,400.99
9/23/21 MCOE VN	-	280.00			9/24/21 AP-092421	ACCOUNTS PAYABLE 09/24/2021	280.00
9/28/21 MCOE VN	-	386.90			9/29/21 AP-092921	ACCOUNTS PAYABLE 09/29/2021	386.90
9/30/21 I A Q1-2022	207.75	-			9/30/21 *TF-220020	* A-22095R- 1Q Interest	207.75
10/5/21 MCOE VN	-	875.00			10/6/21 AP-100621	ACCOUNTS PAYABLE 10/06/2021	875.00
10/14/21 MCOE VN	-	5,428.52			10/13/21 DC-220018	C. RIVERA	923.13
10/15/21 DEP 015393	923.13	-			10/15/21 AP-101521	ACCOUNTS PAYABLE 10/15/2021	5,428.52
10/21/21 MCOE VN	-	15,417.51			10/22/21 AP-102221	ACCOUNTS PAYABLE 10/22/2021	15,417.51
10/28/21 DEP 015458	39,521.87	-			10/25/21 DC-220022	EDUCARE OMEGA	39,521.87
11/8/21 MCOE VN	-	347.75			11/3/21 AP-110321	ACCOUNTS PAYABLE 11/03/2021	347.75
11/9/21 MCOE VN	-	1,238.00			11/10/21 AP-111021	ACCOUNTS PAYABLE 11/10/2021	1,238.00
11/16/21 MCOE VN	-	3,350.60			11/17/21 AP-111721	ACCOUNTS PAYABLE 11/17/2021	3,350.60
11/18/21 MCOE VN	-	280.00			11/18/21 DC-220026	C. RIVERA	61,386.85
11/19/21 DEP 015566	61,386.85	-			11/19/21 AP-111921	ACCOUNTS PAYABLE 11/19/2021	280.00
11/30/21 MCOE VN	-	200.99			12/1/21 AP-120121	ACCOUNTS PAYABLE 12/01/2021	200.99
12/2/21 DEP 015607	20,087.74	-			12/2/21 DC-220028	GOLDEN POPPY SCHOOL	20,087.74
12/7/21 MCOE VN	-	137.72			12/8/21 AP-120821	ACCOUNTS PAYABLE 12/08/2021	137.72
12/9/21 MCOE VN	-	211.97			12/10/21 AP-121021	ACCOUNTS PAYABLE 12/10/2021	211.97
12/16/21 DEP 015686	40,588.11	-			12/14/21 *DC-220031	* C. RIVERA	40,588.11
12/16/21 MCOE VN	-	854.99			12/14/21 *DC-220031	ACCOUNTS PAYABLE 12/14/2021	854.99
12/31/21 I A Q2-2022	366.27	-			12/31/21 *TF-220040	* A-22187: 2Q Interest	366.27
1/4/22 MCOE VN	-	3,130.70			1/5/22 AP-010522	ACCOUNTS PAYABLE 01/05/2022	3,130.70
1/11/22 MCOE VN	-	107.50			1/12/22 AP-011222	ACCOUNTS PAYABLE 01/12/2022	107.50
1/13/22 MCOE VN	-	445.71			1/14/22 AP-011422	ACCOUNTS PAYABLE 01/14/2022	445.71
1/18/22 MCOE VN	-	5,130.81			1/19/22 AP-011922	ACCOUNTS PAYABLE 01/19/2022	5,130.81
1/20/22 MCOE VN D0	-	200.99			1/21/22 AP-012122	ACCOUNTS PAYABLE 01/21/2022	200.99
1/25/22 DEP 015842	60,269.52	-			1/25/22 *DC-220040	* C RIVERA	60,269.52
1/25/22 MCOE VN	-	1,246.20			1/26/22 AP-012622	ACCOUNTS PAYABLE 01/26/2022	1,246.20
1/27/22 MCOE VN	-	40,921.52			1/28/22 AP-012822	ACCOUNTS PAYABLE 01/28/2022	40,921.52

Reed Union School District
Fund 42 - Cash Reconciliation
As of 06/30/2022

MUNIS					qcc				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,671,590.41		06/30/22		BEG. BALANCE	1,671,590.41		06/30/22
2/3/22	MCOE VN	-	1,400.00		2/4/22	AP-020422		1,400.00	
2/8/22	MCOE VN	-	3,990.12		2/9/22	AP-020922		3,990.12	
2/10/22	MCOE VN	-	214.43		2/11/22	AP-021122		214.43	
2/11/22	DEP 015920	30,154.72			2/11/22	*DC-220042	30,154.72		
2/17/22	MCOE VN	-	15,100.99		2/18/22	AP-021822		15,100.99	
2/22/22	MCOE VN	-	1,198.00		2/23/22	AP-022322		1,198.00	
02/24/22	601JC SYSTEM GENERATED DUE TO LINE	36,581.50	-		2/24/22	*DC-220047	36,581.50	-	
03/01/22	MCOE VN	-	7,190.53		3/2/22	AP-030222		7,190.53	
03/08/22	MCOE VN	-	2,600.00		3/8/22	DC-220051	8,339.44		
03/08/22	601JC SYSTEM GENERATED DUE TO LINE	8,339.44	-		3/9/22	AP-030922		2,600.00	
03/15/22	MCOE VN	-	3,962.28		3/16/22	AP-031622		3,962.28	
03/24/22	MCOE VN	-	2,184.55		3/25/22	AP-032522		2,184.55	
03/31/22	601JC SYSTEM GENERATED DUE TO LINE	76,274.93	-		3/31/22	DC-220055	76,274.93		
03/31/22	IA-Q3 SYSTEM GENERATED DUE TO LINE	76.87	-		3/31/22	TF-220057	76.87		
04/07/22	MCOE VN	-	1,658.14		4/8/22	AP-040822		1,658.14	
04/12/22	MCOE VN	-	3,279.63		4/13/22	AP-041322		3,279.63	
04/14/22	MCOE VN	-	200.99		4/15/22	AP-041522		200.99	
04/15/22	601JC SYSTEM GENERATED DUE TO LINE	24,271.02	-		4/15/22	DC-220058	24,271.02		
04/21/22	MCOE VN	-	294.00		4/22/22	AP-042222		294.00	
04/26/22	MCOE VN	-	653.02		4/26/22	DC-220061	20,160.72		
04/28/22	601JC SYSTEM GENERATED DUE TO LINE	20,160.72	-		4/27/22	AP-042722		653.02	
05/05/22	MCOE VN	-	832.99		5/6/22	AP-050622		832.99	
05/10/22	MCOE VN	-	3,663.07		5/11/22	AP-051122		3,663.07	
05/19/22	MCOE VN	-	200.99		5/13/22	DC-220064			
05/24/22	MCOE VN	-	2,177.92		5/20/22	AP-052022	67,194.99		
05/27/22	601JC SYSTEM GENERATED DUE TO LINE	67,194.99	-		5/25/22	AP-052522		200.99	
05/31/22	MCOE VN	-	529.22		6/1/22	AP-060122		2,177.92	
06/09/22	MCOE VN	-	17,378.58		6/10/22	AP-061022		529.22	
06/14/22	MCOE VN	-	17,800.00		6/15/22	AP-061522		17,378.58	
06/16/22	MCOE VN	-	160.26		6/17/22	AP-061722		17,800.00	
06/23/22	MCOE VN	-	294.00		6/22/22	DC-220072	81,887.52		
06/27/22	601JC SYSTEM GENERATED DUE TO LINE	81,887.52	-		6/24/22	AP-062422		294.00	
06/28/22	MCOE VN	-	2,490.43		6/29/22	AP-062922		2,490.43	
06/29/22	601JC SYSTEM GENERATED DUE TO LINE	-	409,400.00		6/29/22	TF-220050		409,400.00	
06/30/22	MCOE VN	-	225.34		6/30/22	TF-220080	612.83		
06/30/22	IA Q4 SYSTEM GENERATED DUE TO LINE	612.83	-						
		2,419,874.87	620,132.85				2,419,874.87	619,907.51	
			1,799,742.02					1,799,967.36	225.34
Outstanding Items:									
MUNIS					qcc				
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS		
				6/30/22	MCOE Transaction - Needs Research TBD		225.34		
Final Reconciliation		2,419,874.87	620,132.85			2,419,874.87	620,132.85		
			1,799,742.02				1,799,742.02		-

