Second Interim JPA CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2021-22

43 40360 0000000 Form Ci

| NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim restate-adopted Criteria and Standards. (Pursuant to Education Code (| port was based upon and reviewed using the (EC) sections 33129, 41023, and 42130) |
|---|---|
| Signed: | Date: |
| JPA Administrator or Designee | |
| NOTICE OF INTERIM REVIEW. All action shall be taken on this repo meeting of the governing board. | ort during a regular or authorized special |
| To the County Superintendent of Schools: This interim report and certification of financial condition are here of the JPA. (Pursuant to EC sections 41023 and 42131) | eby filed by the governing board |
| Meeting Date: March 9th, 2022 | Signed: |
| CERTIFICATION OF FINANCIAL CONDITION | President of the Governing Board |
| X POSITIVE CERTIFICATION As President of the Governing Board of this JPA, I certify that JPA will meet its financial obligations for the current fiscal year. | based upon current projections this ir and subsequent two fiscal years. |
| QUALIFIED CERTIFICATION As President of the Governing Board of this JPA, I certify that JPA may not meet its financial obligations for the current fisca | based upon current projections this al year or two subsequent fiscal years. |
| NEGATIVE CERTIFICATION As President of the Governing Board of this JPA, I certify that JPA will be unable to meet its financial obligations for the rem subsequent fiscal year. | based upon current projections this ainder of the current fiscal year or for the |
| Contact person for additional information on the interim report: | |
| Name: Dorothy Reconose | Telephone: 408-723-6419 |
| Title: Chief Business Official | E-mail: dreconose@metroed.net |
| | |

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| CRITE | RIA AND STANDARDS | | Met | Not Met | |
|-----------|--------------------------|---|-----|------------|--|
| 1 | Average Daily Attendance | This criterion is not checked for JPAs. | n/a | | |

| CRITE | RIA AND STANDARDS (contin | nued) | Met | Not Met |
|-------|---|--|-----|-------------|
| 2 | Enrollment | This criterion is not checked for JPAs. | n/a | _ |
| 3 | ADA to Enrollment | This criterion is not checked for JPAs. | n/a | |
| 4 | Local Control Funding Formula (LCFF) Revenue | This criterion is not checked for JPAs. | n/a | |
| 5 | Salaries and Benefits | Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | х |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | x |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | х |
| 7 | Ongoing and Major Maintenance Account | This criterion is not checked for JPAs. | n/a | |
| 8 | Deficit Spending | Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | х | |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | x | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | x | |
| 10 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | х | |

| | EMENTAL INFORMATION | | No | Yes |
|----|--|---|----|-----|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | x | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | x | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | · - |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | х | |
| S5 | Contributions | Have transfers to or from the general fund to cover operating deficits changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | х | |

| | EMENTAL INFORMATION (co | | No | Yes | |
|-----|--|--|-----|-----|--|
| S6 | Long-term Commitments | Does the JPA have long-term (multiyear) commitments or debt agreements? | | | |
| | | If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment? | х | | |
| | | If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | х | | |
| S7a | Postemployment Benefits Other than Pensions | Does the JPA provide postemployment benefits other than pensions (OPEB)? | - | х | |
| • | | If yes, have there been changes since first interim in OPEB liabilities? | х | | |
| S7b | Other Self-insurance Benefits | Does the JPA operate any self-insurance programs (e.g., workers' compensation)? | х | | |
| | | If yes, have there been changes since first interim in self- insurance liabilities? | n/a | | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | | |
| | | Certificated? (Section S8A, Line 1b) | | Ιx | |
| | | Classified? (Section S8B, Line 1b) | X | | |
| | | Management/supervisor/confidential? (Section S8C, Line 1b) | | Х | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | х | | |

| | IONAL FISCAL INDICATORS | | No | Yes |
|-------|---|---|-----|-----|
| ·A1 · | Negative Cash Flow | Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? | х | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | Х |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | n/a | |
| A4 | New Charter Schools Impacting JPA's Enrollment | Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years? | n/a | - |
| A5 | Salary Increases Exceed COLA | Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees? | Х | |
| A7 | Independent Financial System | Is the JPA's financial system independent from the county office system? | Х | |
| A8 | Fiscal Distress Reports | Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | х | |
| A9 | Change of JPA Director or Financial Official | Have there been personnel changes in the JPA director or financial official positions within the last 12 months? | | X |

| | | | Data Sup | plied For: | |
|------------|---|---|---|-------------------------------|--------------------------------|
| Form | Description | 2021-22 Original Budge t | 2021-22 Board Approved Operating Budget | 2021-22 Actuals to Date | 2021-22 Projected Totals |
| <u>01I</u> | General Fund/County School Service Fund | G | G | G | GS |
| 081 | Student Activity Special Revenue Fund | | | | |
| 101 | Special Education Pass-Through Fund | - · · · · · · · · · · · · · · · · · · · | | | , |
| 111 | Adult Education Fund | G | G | G | G |
| 121 | Child Development Fund | | | | |
| 131 | Cafeteria Special Revenue Fund | | | | |
| 141 | Deferred Maintenance Fund | G | G | G | G |
| 15I | Pupil Transportation Equipment Fund | | | | |
| 171 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G | G | G |
| 181 | School Bus Emissions Reduction Fund | | | | G |
| 201 | Special Reserve Fund for Postemployment Benefits | | | | |
| 211 | Building Fund | G | G | G | G |
| 35I | County School Facilities Fund | G | Ğ | G | |
| 40I | Special Reserve Fund for Capital Outlay Projects | G | G | G | G |
| 611 | Cafeteria Enterprise Fund | | | | |
| 671 | Self-Insurance Fund | | | | |
| 711 | Retiree Benefit Fund | | | | |
| 76I | Warrant/Pass-Through Fund | | | | |
| 951 | Student Body Fund | | | | |
| CASH | Cashflow Worksheet | | | | S |
| CHG | Change Order Form | | | | |
| CI | Interim Certification | · · · · · · · · · · · · · · · · · · · | | | s |
| CR | Indirect Cost Rate Worksheet | | | | |
| MYPI | Multiyear Projections - General Fund | | | | GS |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | G |
| 01CSI | Criteria and Standards Review | | | * | S |
| | | | | <u> </u> | <u> </u> |

| <u>Description</u> R | esource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|---------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0,00 | 0.00 | 0,00 | 0,00 | 0.00 | 0,09 |
| 2) Federal Revenue | | 8100-8299 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| 3) Other State Revenue | | 8300-8599 | 1,743,559.00 | 1,743,559.00 | 3,780,831,88 | 5,539,920.00 | 3,796,361.00 | 217.79 |
| 4) Other Local Revenue | | 8600-8799 | 12,403,759.00 | 12,403,759.00 | 7,028,387,62 | 12,184,109.00 | (219,650.00) | -1.89 |
| 5) TOTAL, REVENUES | | | 14,147,318.00 | 14,147,318.00 | 10,809,199.50 | 17,724,029.00 | | |
| B, EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,220,079.00 | 3,220,079.00 | 1,720,580,66 | 3,848,974,67 | (428,895,67) | -13.39 |
| 2) Classified Salaries | | 2000-2999 | 2,498,284.00 | 2,498,284.00 | 1,468,367.93 | 2,801,045,57 | (302,761.57) | -12.19 |
| 3) Employee Benefits | | 3000-3999 | 3,522,225.00 | 3,522,225,00 | 1,626,823.90 | 3,611,458.23 | (89,233,23) | -2.59 |
| 4) Books and Supplies | | 4000-4999 | 860,718.00 | 880,718.00 | 340,605.81 | 1,345,451.00 | (484,733.00) | -56,39 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,414,299.00 | 3,414,299.00 | 1,637,352.77 | 3,984,956,00 | (570,657.00) | -16.79 |
| 6) Capital Oullay | | 6000-6999 | 389,675.00 | 389,676.00 | 111,554.20 | 1,048,061.00 | (658,386,00) | -169.09 |
| Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (165,462.00) | (165,462.00) | (93,756.00) | (193,671,00) | 28,209.00 | -17,0% |
| 9) TOTAL, EXPENDITURES | | | 13,739,818,00 | 13,739,818,00 | 6,811,529.27 | 16,246,275.47 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9) | | | 407,500.00 | 407,500.00 | 3,997,670.23 | 1,477,753,53 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers e) Transfers in | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| b) Uses | • | 7630-7699 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 9.4 % Q | 12.55 |

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff Colum B & D |
|---|------------------|--------------|----------------------------|------------------------------------|--|--------------------------|--|------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | Treasurice codes | Object Codes | | (B) | (C) | (D) | | (F) |
| : FUND BALANCE, RESERVES | | | 407,500,00 | 407,500.00 | 3,997,670,23 | 1,477,753,53 | <u> </u> | SE MATER |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,373,899.60 | 11,373,899.60 | | 11,373,899.60 | 0.00 | 0. |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0. |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,373,899,60 | 11,373,899.60 | | 11,373,899.60 | 32.54 (4.75) | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | . 0.00 | 0.00 | 0 |
| e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) | | | 11,373,899,60 | 11,373,899.60 | | 11,373,899.60 | | |
| Components of Ending Fund Balance | | | 11,781,399.60 | 11,781,399.60 | | 12,851,653.13 | | (2) A |
| Nonspendable Revolving Cash | | | | | | | | |
| Revolving Cash | | 9711 | 20,000.00 | 20,000,00 | | 20,000.00 | | |
| | | 9712 | 0.00 | 0.00 | 4 - 4 - 5 | 0.00 | | |
| Prepaid items | | 9713 | 0.00 | 0,00 | | 0,00 | | ing it. Ng la |
| b) Restricted | | 9719 | 0.00 | 0.00 | | | | |
| c) Committed | | 9740 | 306,570.98 | 306,570.98 | | 1,182,239.77 | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 351,041.69 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | \$ 32° |
| Other Assignments | | 9780 | D C20 074 20 | 0 500 374 80 | | | | |
| 5% Board Reserve | 0000 | 9780 | 8,639,074.38 686,991.00 | 8,539,074,38 | · 医克勒氏系统 | 8,863,355,69 | Algun Sarani da Barani | 10/13/4 |
| STRS/PERS Rate Increase | 0000 | 9780 | 750,000.00 | | | | * | |
| Technology Refresh & Upgrade | 0000 | 9780 | 550,000.00 | | A STORY | | *\$日发病(c):() | |
| Health Care Cost Increase | 0000 | 9780 | 600,000,00 | | 100 As 10 TO 174 | | | Keyr. |
| Furniture, Equipment & Vehicle Replacement | 0000 | 9780 | 750,000.00 | | | | 47.4 | |
| OPEB Set-Aside | 0000 | 9780 | 800,000.00 | | | | | |
| Staffing Set-Aside | 0000 | 9780 | 250,000.00 | | ASSIN | | es de la companya de | |
| Reserve for Cash Flow & Declining Enrollment Reserve for Additional Covid-19 Projected Exp | 0000 | 9780 | 1,300,000.00 | | | | South Arthur | iğətçi |
| Property & Liability Insurance Deductible | 0000 | | 250,000.00 500,000.00 | - | | | With a Military | 學堂 |
| Sharp Copier Lease Buy-Out | 0000 | 9780 | 150,000.00 | | | · | | \$103 |
| Deferred Maintenance | 0000 | 9780 | 1,350,000.00 | | | | | |
| Lottery | 0000 | 9780 | 351,041.69 | | | | | 10 E |
| 5% Board Reserve for Cash Flow | 0000 | 9780 | | 686,991.00 | | | anthopigns i | |
| STRS/PERS Rate Increase | . 0000 | 9780 | | 750,000.00 | | | | (N) (1) |
| Deferred Maintenance | 0000 | 9780 | | 1,350,000.00 | | | 2010 (1904) (1904) (1904) 1905 (1904) (1904) (1904) (1904) | |
| Technology Refresh & Upgrades | 0000 | 9780 | | 550,000.00 | | | | |
| Health Care Cost increase | 0000 | 9780 | | 600,000.00 | | | 4 4 4 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 | |
| Furniture, Equipment & Vehicle Replacement | . 0000 | 9780 | · | 750,000.00 | | | | |
| OPEB Set-Aside | 0000 | 9780 | | 800,000,00 | | <u> </u> | | |
| Staffing Set-Aside | 0000 | 9780 | · | 150,000.00 | | | | |
| Reserve for Cash Flow & Declining Enrollment | 0000 | 9780 | | 1,300,000.00 | | | 10000000000000000000000000000000000000 | |
| Reserve for Additional COVID-19 Projected Ex Property & Liability Insurance Deductible | 0000 | 9780 | | 250,000.00 | | | | J. Bright |
| Sharp Copler Lease Buy-Out | 0000 | 9780 9780 | | 500,000.00 | | | | 0 - 10 7 2 5 5 - 10 7 2 5 |
| Lottery | 0000 | 9780 | | 150,000.00 351,041,60 | | | 4170 Privile | 2.742 2.742 |
| 5% Board Reserve | 0000 | 9780 | | 351,041.69 | | 040.044.00 | | |
| STRS/PERS Rate increase | 0000 | 9780 | | | grade to the space of the space of [| 812,314.00 750,000.00 | | 10000 |
| Technology Refresh & Upgrädes | 0000 | 9780 | | | | 550,000.00 | | |
| Health Care Cost Increases | 0000 | 9780 | | | er saari samir dada 🖡 | 600,000.00 | | en Stati |
| Furniture, Equipment & Vehicle Replacement | 0000 | 9780 | | | ************************************** | 750,000,00 | | |
| OPEB Set-Aside | 0000 | 9780 | | | in difference of the F | 800,000.00 | 열림 시작은 | |
| Staffing Set-Aside | 0000 | 9780 | | | | 250,000.00 | | |
| Reserve for Cash Flow & Declining Enrollment | 0000 | 9780 | | | | 1,300,000.00 | | |
| Reserve for Additional Covid-19 Projected Exp | 0000 | 9780 | | | | 250,000,00 | | ta e e al e |
| Property & Liability Insurance Deductible | 0000 | 9780 | | | · <u> </u> | 500,000.00 | | 200 |
| Sharp Copier Lease Buy-Out | 0000 | 9780 | | | · [| 150,000.00 | | ٠. |
| Deferred Maintenance | 0000 | 9780 | | | Γ | 1,350,000.00 | | |
| nia Dept of Editation Financial Reporting Gottware - 2021.2.0 Indi-b (Rev 03/19/2021) | 0000 | 9780 | | | | 351,041,69 | | |

2021-22 Second Interim General Fund Revenues, Expenditures, and Changes in Fund Balance

43 40360 0000000 Form 011

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals {D} | Difference (Col B & D) | % Diff Column B & D (F) |
|------------------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|---------------------------|----------------------------------|
| COVID Supplemental Leave | 0000 | 9780 | | | | 450,000.00 | | . 27 |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0,00 | | 812,314.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 2,815,754.24 | 2,915,754,24 | | 1,622,701,98 | | |

| | · · · · · · · · · · · · · · · · · · · | | | | | | | % Diff |
|--|---------------------------------------|----------------------|-----------------|---|-----------------|--------------------------|---------------------------|---------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals | Difference (Col B & D) | Column B&D |
| FEDERAL REVENUE | 110004100 | 551001 55430 | | | (C) | (D) | (E) | (F) |
| Special Education Discretionary Grants | | 8182 | 0,00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.000 |
| Child Nutrition Programs | | 8220 | 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 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 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 | 0,00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0,0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | 0,50 | 0.00 | 0.078 |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0,0% |
| All Other State Apportlemments - Prior Years | | 8319 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0,0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0,0% |
| Mandated Costs Reimbursements | | 8550 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 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 | 0,00 | 0.0% |
| Career Technical Education Incentive | | | | | | | | 515.13 |
| Grant Program | 6387 | 8590 | 1,054,589.00 | 1,054,589.00 | 1,454,384.88 | 1,674,413.00 | 819,824.00 | 58.8% |
| Drug/Alcohol/Tobacco Funds | 6695 | 8590 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 688,970.00 | 688,970.00 | 2,326,447,00 | 3,865,507,00 | 3,176,537.00 | <u>461.1%</u> |
| TOTAL, OTHER STATE REVENUE | | | 1,743,559.00 | 1,743,559.00 | 3,780,831.88 | 5,539,920,00 | 3,796,361.00 | 217.7% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | <u>8</u> 63 <u>4</u> | 12,000.00 | 12,000.00 | 3,508.75 | 12,000.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 11,000.00 | 11,000.00 | 3,675.00 | 11,000.00 | 0.00 | 0.0% |
| Interest . | | 8660 | 200,000.00 | 200,000,00 | 27,454.80 | 100,000.00 | (100,000.00) | -50.0% |
| Net increase (Decrease) in the Fair Value of Investments | | 8662 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Fees and Contracts | | a | | | | , | | |
| Adult Education Fees | | 8671 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| In-District Premiums/Contributions | | 8674 | 0,00 | 00,0 | 0,00 | 0,00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | uma ta | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | - ' " | 8677 | 11,321,282,00 | 11,321,282.00 | 6,604,081.19 | 11,321,282,00 | 0,00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0.0% |
| Other Local Revenue | | | | | | | . · . | |
| Pass-Through Revenues From Local Sources | | 8697 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| _All Other Local Revenue_ | | 8699 | 203,798,00 | 203,798,00 | 37,903.88 | 134,148,00 | (69,650,00) | -34.2% |
| Tuition | | 8710 | 110,000,00 | 110,000.00 | 7,560,00 | 60,000,00 | (50,000.00) | -45,5% |

2021-22 Second Interim General Fund Revenues, Expenditures, and Changes in Fund Balance

43 40360 0000000 Form 01I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| All Other Transfers In | | 8781-8783 | 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 | 0.00 | 0.0% |
| From County Offices | 6600 | 8792 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers From Districts or Charter Schools | 6360 | 8791 | 0.00 | | | | | |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Other Transfers of Apportionments From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | | | |
| From County Offices | All Other | 8792 | 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 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 545,679.00 | 545,679.00 | 344,184.00 | 545,679.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | <u></u> | 12,403,759.00 | 12,403,759.00 | 7,028,367.62 | 12,184,109.00 | (219,650.00) | -1.8% |
| TOTAL, REVENUES | | | 14,147,318.00 | 14,147,318.00 | 10,809,199,50 | 17,724,029.00 | 100000 | 海瓜类 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | ,, | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,406,488,00 | 2,406,488.00 | 1,244,274,52 | 2,746,790.18 | (340,302.18) | -14.1% |
| Certificated Pupil Support Salaries | | 1200 | 96,743,00 | 96,743.00 | 52,011.30 | 95,355.00 | 1,388.00 | 1.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 691,048,00 | 691,048.00 | 418,994.84 | 771,629.49 | (80,581,49) | -11.7% |
| Other Certificated Salaries | | 1900 | 25,800,00 | 25,800.00 | 5,300.00 | 35,200.00 | (9,400.00) | -36.4% |
| TOTAL, CERTIFICATED SALARIES | | | 3,220,079,00 | 3,220,079.00 | 1,720,580.68 | 3,648,974.67 | (428,895,67) | -13,3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 532,631.00 | 532,631.00 | 293,497.77 | 501,814.00 | 30,817.00 | 5.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 620,058,00 | 620,058.00 | 410,672,68 | 742,608.20 | (122,550,20) | -19.8% |
| Clerical, Technical and Office Safaries | | 2400 | 1,340,885,00 | 1,340,895,00 | 762,247.4B | 1,552,573.37 | (211,678.37) | -15.8% |
| Other Classified Salaries | | 2900 | 4,700.00 | 4,700.00 | 1,950,00 | 4,050.00 | 850,00 | 13.8% |
| TOTAL, CLASSIFIED SALARIES | | | 2,498,284.00 | 2,498,284.00 | 1,468,367.93 | 2,801,045.57 | (302,761.57) | -12.1% |
| EMPLOYEE BENEFITS | | | | | ٠ | | | |
| STRS | | 3101-3102 | 969,712,00 | 969,712.00 | 281,679.92 | 951,145.87 | 18,566.13 | 1.9% |
| PERS | | 3201-3202 | 593,069.00 | 593,069,00 | 336,665.05 | 694,681.53 | (101,612,53) | <u>-17.1%</u> |
| OASDI/Medicare/Alternative | | 3301-3302 | 224,728.00 | 224,728.00 | 136,700.53 | 267,781.73 | (43,053,73) | -19.2% |
| Health and Welfare Benefits | | 3401-3402 | 1,549,679,00 | 1,549,679.00 | 791,870.62 | 1,497,276.82 | 52,402.18 | 3,4% |
| Unemployment Insurance | | 3501-3502 | 70,774.00 | 70,774.00 | 15,903.46 | 70,956.30 | (182.30) | -0.3% |
| Workers' Compensation | | 3601-3602 | 95,863.00 | 95,863.00 | 52,118.21 | 105,815.98 | (9,752.98) | 10,2% |
| OPEB, Allocated | | 3701-3702 | 18,400.00 | 18,400.00 | 11,886.11 | 24,000.00 | (5,600,00) | -30.4% |
| OPEB, Active Employees | | 3751-3752 | 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 | 0,0% |
| TOTAL, EMPLOYEE BENEFITS | | - | 3,522,225.00 | 3,522,225.00 | 1,626,823.90 | 3,611,458,23 | (89,233.23) | -2.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,500.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 18,642.00 | 18,642.00 | 26,005.37 | 50,853.00 | (32,211.00) | -172.8% |
| Materials and Supplies | | 4300 | 735,671.00 | 735,671,00 | 219,142.96 | 1,063,942.00 | (328,271,00) | -44.6% |
| Noncapitalized Equipment | | 4400 | 102,905,00 | 102,905.00 | 95,457.48 | 227,156.00 | (124,251.00) | -120.7% |
| Food | | 4700 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 860,718.00 | 860,718.00 | 340,605.81 | 1,345,451,00 | (484,733.00) | -56.3% |

| Description Resource Code: | B Object Code | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff Column B & D |
|--|---------------|-----------------|------------------------------------|-----------------|--------------------------|---------------------------|---------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | S Object Code | s (A) | (B) | (C) | (D) | (E) | [(F) |
| Subagreements for Services | 5100 | 4.400.000.00 | | | | | |
| Travel and Conferences | 5200 | 1,160,000.00 | 1,160,000,00 | | 1,174,550.00 | (14,550.00) | |
| Dues and Memberships | 5200 | 50,825,00 | 60,825,00 | 30,403.11 | 86,372,00 | (25,547.00) | 42.0% |
| Insurance | 5400-5450 | 19,950,00 | 19,850,00 | 8,114.27 | | (5,504.00) | -27.6% |
| Operations and Housekeeping Services | 5500 | 112,233.00 | 112,233.00 | 121,027.00 | 121,033,00 | (8,800.00) | -7.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 527,300,00 | 527,300.00 | 181,585.61 | 527,300,00 | 0.00 | 0.0% |
| Transfers of Direct Costs | 5710 | 269,112.00 | 269,112.00 | 65,783.29 | 263,395,00 | 5,717.00 | 2.1% |
| Transfers of Direct Costs - Interfund | 5750 | ,0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| Professional/Consulting Services and | 5700 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| Operating Expenditures | 5800 | 1,232,779.00 | 1,232,779.00 | 700,024.04 | 1,752,052,00 | (519,273.00) | -42.1% |
| Communications | 5900 | 32,100,00 | 32,100.00 | 18,952.86 | 34,800.00 | (2,700.00) | -8.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 3,414,299.00 | 3,414,299.00 | 1,637,352.77 | 3,984,966,00 | (570,657,00) | -16.7% |
| CAPITAL OUTLAY | | | | | | | |
| Land | 6100 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land improvements | 6170 | 0.00 | 0,00 | 0,00 | 40,000.00 | (40,000.00) | New |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 0,00 | 0.00 | 450,000.00 | (450,000.00) | New |
| Equipment | 6400 | 326,675.00 | 326,675,00 | 111,554.20 | 383,061.00 | (56,386.00) | -17.3% |
| Equipment Replacement | 6500 | 63,000.00 | 63,000.00 | 0.00 | 175,000,00 | (112,000.00) | -177.8% |
| Lease Assets | 8600 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | 389,675.00 | 389,675.00 | 111,554.20 | 1,048,061.00 | (658,386.00) | -169,0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | |
| Tuition | | | | | | i | |
| Tuitlon, Excess Costs, and/or Deficit Payments | | | | | | | |
| Payments to Districts or Charter Schools | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | 7142 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Payments to JPAs | 7143 | 0.00 | 0.00 | - 0.00 | 0.00 | - 0.00 | 0.0% |
| Other Transfers Out | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | 7211 | 0.00 | 0.00 | | | | |
| To County Offices | 7212 | 0.00 | | 0,00 | 0.00 | 0,00 | 0.0% |
| To JPAs | 7213 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To Districts or Charter Schools 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| To County Offices 6500 | 7222 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 7223 | 0.00 | 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 | 0.00 | 0.0% |
| To County Offices 8360 | 7222 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs 6360 | 7223 | 0,00 | 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 | 0.0% |
| All Other Transfers | 7281-7283 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| All Other Transfers Out to All Others | 7299 | 0.00 | 00,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |

2021-22 Second Interim General Fund Revenues, Expenditures, and Changes in Fund Balance

43 40360 0000000 Form 011

| Description R | lesource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | i | | | | | | 57 167745 |
| Transfers of Indirect Costs | | 7310 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (165,462.00) | (185,462,00) | (93,758,00) | | | -17.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | s | | (165,462.00) | (165,462.00) | (93,756.00) | (193,671,00) | | -17,0% |
| TOTAL, EXPENDITURES | | | 13,739,818.00 | 13,739,818.00 | 6,811,529,27 | 16,246,275,47 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|--|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | · · · · · · |
| INTERFUND TRANSFERS IN | | | | | - | | | |
| From: Special Reserve Fund | | 8912 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0,00 | 0,00 | | | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | | | | 0.0% |
| INTERFUND TRANSFERS OUT | | | · | | 3,55 | 0,00 | u,u00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0,00 | 0,00 | 0,00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0,00 | 0.00 | 0,00 | 0.00 | | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 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 | |
| OTHER SOURCES/USES | | | | | 0.00 | 0.00 | 0.00 | 0.0% |
| SOURCES | | | | | | | | |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | |
| Proceeds from Leases | | 8972 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0,00 | | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | • | 0.00 | 0.00 | | 0,00 | 00,00 | 0.0% |
| USES | | | 0.00 | 0.00 | 0,00 | 00,0 | 0,00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | |
| Contributions from Restricted Revenues | | 8990_ | 0.00 | 0.00 | 0,00 | 0.00 | ###################################### | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | Ī | 0.00 | 0.00 | 0,00 | 该区分级内心力数 | 0,00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | | <u></u> | 0,00 | 0,00 | 0,0% |
| (a - b + c - d + e) | | | 0,00 | 0,00 | 0.00 | 0.00 | TANK PARK | |

Second Interim General Fund Exhibit: Restricted Balance Detail

43 40360 0000000 Form 01I

Printed: 3/3/2022 5:39 PM

| Resource | Description | 2021/22 |
|--------------|--|-----------------------|
| Nesource | Description | Projected Year Totals |
| 6371 | CalWORKs for ROCP or Adult Education | 69,544.00 |
| 6387 | Career Technical Education Incentive Grant Program | 0.35 |
| 6388 | Strong Workforce Program | 0.44 |
| 7431 | COVID-19 Supplemental Funding for ROCPs | 875,668.00 |
| 9010 | Other Restricted Local | 237,026.98 |
| Total, Restr | icted Balance | 1,182,239.77 |

| Description | Resource Codes Object Code | Orlginal Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------------------|-----------------|---|-----------------|---------------------------------|---|---|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8100-8299 | 285,208,00 | 285,208.00 | 107,067,00 | 300,362.00 | 15,154.00 | _ |
| 3) Other State Revenue | 8300-8699 | 2,906,209,00 | 2,908,209,00 | 1,489,991.00 | 3,015,747.00 | 109,538,00 | 3,8% |
| 4) Other Local Revenue | 8600-8799 | 779,900,00 | 779,900,00 | 180,170,78 | | (45,953,00) | |
| 5) TOTAL, REVENUES | | 3,971,317.00 | 3,971,317.00 | 1,777,228,78 | 4,050,056,00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 1,508,708.00 | 1,508,708.00 | 731,025,80 | 1,418,649,51 | 90,058.49 | 6.0% |
| 2) Classified Salaries | 2000-2999 | 615,960.00 | 615,960.00 | 362,989.72 | 625,731.50 | (9,771.50) | |
| 3) Employee Benefits | 3000-3999 | 1,268,443.00 | 1,268,443.00 | 560,069,97 | 1,277,163.09 | (8,720.09) | |
| 4) Books and Supplies | 4000-4999 | 146,271.00 | 146,271.00 | 28,782,74 | 133,778,68 | 12,494.32 | 8.5% |
| 5) Services and Other Operating Expenditures | 5000-5999 | 229,373.00 | 229,373.00 | 180,064.44 | 305,656,32 | (76,283.32) | -33.3% |
| 6) Capital Outlay | 6000-6999 | 8,600.00 | 8,600.00 | 0,00 | 6,100.00 | 2,500.00 | 29.1% |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 165,462.00 | 165,462.00 | 93,756.00 | 193,671.00 | (28,209.00) | -17.0% |
| 9) TOTAL, EXPENDITURES | | 3,942,817.00 | 3,942,817.00 | 1,954,688,67 | 3,960,748.10 | 200 | . 6 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | 28,500.00 | 28,500.00 | (177,459,89) | 89,307,90 | | 1,00 -7, 80 0 - 0 - 40 - 5 0 - 40 - 5 |
| D. OTHER FINANCING SOURCES/USES | | | | | | 200 000 000 000 000 000 000 000 000 000 | |
| Interfund Transfers Transfers in | 8900-8929 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Other Sources/Uses a) Sources | 8930-8979 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | 0.00 | 0,00 | 0.00 | 0.00 | | 0.0% |
| 3) Contributions | 8980-8999 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Code: | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|---------------|-----------------|---|------------------------|---------------------------------|--|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 28,500,00 | 28,500,00 | (177,459,89) | 89,307.90 | | |
| F. FUND BALANCE, RESERVES | | - | | | | 00,001.00 | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 0704 | | | | | | |
| | | 9791 | 2,007,742.36 | 2,007,742.36 | | 2,007,742.36 | 0,00 | 0.09 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0,00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,007,742.36 | 2,007,742.36 | | 2,007,742.36 | | |
| d) Other Restatements | | 9795 | 0,00 | 0.00 | Arrive Marchael | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,007,742,36 | 2,007,742.36 | | 2,007,742.36 | 0,00 | 0,07 |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,036,242.36 | | | | | |
| Components of Ending Fund Balance a) Nonspendable | | | 2,000,242.30 | 2,036,242,36 | | 2,097,050.26 | | |
| Revolving Cash | | 97 1 1 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0,00 | | | 4 5 18 18 18 18 18 18 18 18 18 18 18 18 18 | |
| Prepaid Items | | 9713 | | | | 0.00 | | |
| All Others | | | 0.00 | 6,00 | | 0.00 | | |
| | | 9719 | 0.00 | 0.00 | | 0.00 | 2.04.55 | |
| b) Restricted c) Committed | | 9740 | 1,071,693.97 | 1,071,693,97 | | 1,131,608.37 | | |
| Stabilization Arrangements | | 9750 | 0,00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 767,407.39 | 767,407.39 | | 767,405.64 | | richbris 79-5405 |
| Other Assignments | | 9780 | 197,141.00 | 197,141.00 | | 400 000 00 | | 446 |
| 5% Board Reserve for Cash Flow | 0000 | 9760 | 197,141.00 | 197,147.00 | | 198,037.00 | 9/3-4 30 5 V \$ 9/9 V \$ 1 1 (| |
| 5% Board Reserve for Cash Flow | 0000 | 9780 | | 197,141.00 | | | | |
| 5% Board Reserve for Cash Flow | 0000 | 9780 | | | | 198,037,00 | | |
| Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0,00 | 0.00 | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0,00 | 0.00 | | (0.75) | | |

| | | | | Board Approved | | Projected Year | Difference | % Diff Column |
|--|----------------|--------------|-----------------|-------------------------|------------------------|----------------|-------------|------------------|
| Description | Resource Codes | Object Codes | Original Budget | Operating Budget (B) | Actuals To Date (C) | Totals (D) | (Co! B & D) | B & D (F) |
| LCFF SOURCES | | | | | | 1-7 | (14) | 377 |
| LCFF Transfers | | | | | | | ! | |
| LCFF Transfers - Current Year | | 8091 | 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 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | |
| FEDERAL REVENUE | | | | | | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 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 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| All Other Federal Revenue | All Other | 8290 | 285,208.00 | 285,208,00 | 107,067.00 | 300,362.00 | 15,154.00 | 5.3% |
| TOTAL, FEDERAL REVENUE | | | 285,208.00 | 285,208.00 | 107,067,00 | 300,362,00 | 15,154.00 | 5,3% |
| OTHER STATE REVENUE | | | | - | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 2,749,978,00 | 2,749,979.00 | 1,409,530.00 | 2,819,056.00 | 69,077.00 | 2.5% |
| All Other State Revenue | All Other | 8590 | 156,230,00 | 156,230.00 | 80,461.00 | 196,691.00 | 40,461.00 | 25.9% |
| TOTAL, OTHER STATE REVENUE | | | 2,906,209.00 | 2,906,209.00 | 1,489,991.00 | 3,015,747.00 | 109,538.00 | 3.8% |
| OTHER LOCAL REVENUE | | | | | | | 190 500 50 | 0.070 |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0,00 | 0,00 | 0.00 | | |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Interest | | 8660 i | 28,000.00 | 28,000.00 | | 0.00 | 0.00 | 0,0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8682 | 0.00 | 0,00 | 3,559,23 | 16,500,00 | (11,500,00) | -41.1% |
| Fees and Contracts | | 3332 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Adult Education Fees | ٠ | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% |
| Interagency Services | | 8677 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| * All Other Local Revenue | | 8699 | 751,000,00 | 751,000.00 | 176,548.55 | - 716,547.00 | (34,453.00) | 4.6% |
| Tuitton | | 8710 | 900,00 | 900.00 | 1,085.00 | 900.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | <u>.</u> | 779,900.00 | 779,900.00 | 180,170.78 | 733,947.00 | (45,953,00) | -5.9% |
| TOTAL REVENUES | | | 3,971,317.00 | 3,971,317.00 | 1,777,228.78 | 4,050,056.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D |
|--|----------------|--------------|-------------------------|---|-------------------------|---------------------------------|---------------------------------------|---------------------------|
| CERTIFICATED SALARIES | | | | | 131 | 101 | · · · · · · · · · · · · · · · · · · · | (F) |
| Certificated Teachers' Salaries | | 1100 | 570,604.00 | 570,604.00 | 290,450,76 | F24 504 07 | | |
| Certificated Pupit Support Sataries | | 1200 | 100,952.00 | 100,952.00 | | 521,581,37 | 49,022,63 | 8.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 831,152,00 | 831,152.00 | 24,735,97 413,052,43 | 86,076,50 | 14,875,50 | 14.7% |
| Other Certificated Salaries | | 1900 | 6,000,00 | 6,000.00 | 2,786.64 | 803,991.64 | 27,160,36 | 3.3% |
| TOTAL, CERTIFICATED SALARIES | | | 1,508,708,00 | 1,508,708.00 | | 7,000.00 | (1,000.00) | -18.7% |
| CLASSIFIED SALARIES | | | 1,000,700,00 | 1,506,706.00 | 731,025,80 | 1,418,649.51 | 90,058.49 | 8.0% |
| Classified Instructional Salaries | | 2100 | 139,664,00 | 139,664.00 | 78,803.82 | 128,541,65 | 11,122.35 | 8.0% |
| Classified Support Salaries | | 2200 | 37,012.00 | 37,012.00 | 18,523.63 | 50,404,75 | (13,392.75) | -36.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,500.00 | 1,500.00 | 1,008.00 | 1,500,00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 437,784.00 | 437,784.00 | 262,404.27 | 443,035,10 | (5,251.10) | -1.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 2,250.00 | 2,250,00 | (2,250.00) | New |
| TOTAL, CLASSIFIED SALARIES | | | 615,960.00 | 615,960.00 | 362,989.72 | 625,731,50 | (9,771.50) | -1.6% |
| EMPLOYEE BENEFITS | | | · | | | | (0,7,100) | -1.070 |
| STRS | | 3101-3102 | 389,768,00 | 389,768.00 | 109,559.23 | 349,704.15 | 40,063.85 | 10.3% |
| PERS | | 3201-3202 | 170,688.00 | 170,688.00 | 93,636.35 | 168,776,44 | 1,911.56 | 1.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 69,755,00 | 69,755.00 | 38,702.61 | 68,493,53 | 1,261.47 | 1.8% |
| Health and Welfare Benefits | | 3401-3402 | 572,083,00 | 572,083.00 | 291,791.92 | 644,148,49 | (72,065.49) | -12.6% |
| Unemployment Insurance | | 3501-3502 | 25,801.00 | 25,801.00 | 5,468,96 | 9,948.82 | 15,852.18 | 61.4% |
| Workers' Compensation | | 3601-3602 | 35,148.00 | 35,148,00 | 17,879.68 | 32,491.66 | 2,656,34 | 7.6% |
| OPEB, Allocated | | 3701-3702 | 5,200.00 | 5,200.00 | 3,031,22 | 3,600.00 | 1,600.00 | 30.8% |
| OPEB, Active Employees | | 3751-3752 | 0,00 | 0,00 | 0.00 | D.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0,00 | 0.00 | 0.00 | 5,00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,268,443.00 | 1,268,443.00 | 560,069.97 | 1,277,163.09 | (8,720,09) | -0.7% |
| BOOKS AND SUPPLIES | | ļ | | | • . | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | | : | | | ļ |
| Books and Other Reference Materials | | 4200 | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Materials and Supplies | | 4300 | 13,535.00 | 13,535,00 | 5,383.23 | 13,625,00 | (90,00) | -0.7% |
| Noncapitalized Equipment | | 4400 | 117,951.00 | 117,951.00 | 17,729,98 | 103,602,00 | 14,349.00 | 12.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 14,785.00 146.271.00 | 14,785.00 | 3,669.53 | 18,549,68 | (1,764.68) | -11.9% |

| Description Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D |
|---|--------------|------------------------|---|-------------------|---------------------------------|----------------------------------|---------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | (5) | (E) | (F) |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | |
| Travel and Conferences | 5200 | 4,148.00 | 4,148.00 | 991.11 | 3,648.00 | 0,00 | 0,09 |
| Dues and Memberships | 5300 | 2,250,00 | 2,250.00 | 1,100.00 | 2,350,00 | 500.00 | 12.19 |
| Insurance | 5400-5450 | 1,260,00 | 1,260.00 | 0.00 | | (100.00) | |
| Operations and Housekeeping Services | 5500 | 55,290,00 | 55,290,00 | 16,820.01 | 420,00 60,113,00 | 840.00 | 66,79 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 43,100,00 | 43,100.00 | 22,038,61 | 46,177,00 | (4,823.00) | |
| Transfers of Direct Costs | 5710 | 0,00 | 0,00 | 0,00 | 0,00 | (3,077,00) | WALKSTIE |
| Transfers of Direct Costs - Interfund | 6750 | 0.00 | 0.00 | 0,00 | | 0.00 | |
| Professional/Consulting Services and | | 5,00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Operating Expenditures | 5800 | 109,825,00 | 109,825.00 | 137,460.72 | 189,248.32 | (79,423.32) | -72,3% |
| Communications | 5900 | 13,500,00 | 13,500.00 | 1,653.99 | 3,700.00 | 9,800.00 | 72,6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 229,373,00 | 229,373.00 | 180,064.44 | 305,656,32 | (76,283.32) | -33,3% |
| CAPITAL OUTLAY | | | | | | | |
| Land | 6100 | 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 | 0.0% |
| Buildings and improvements of Buildings | 6200 | 0,00 | 0.00 | 0.00 | 0.00 | 00,00 | 0.0% |
| Equipment | 6400 | 3,600.00 | 3,600.00 | 0.00 | 3,600,00 | 0,00 | 0,0% |
| Equipment Replacement | 6500 | 5,000.00 | 5,000.00 | 0.00 | 2,500.00 | 2,500.00 | 50.0% |
| Lease Assets | 6600 | 0.00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | 8,600,00 | 8,600.00 | 0,00 | 6,100,00 | 2,500.00 | 29,1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | 20.170 |
| Tuitton | | | | | | | |
| Tuitlon, 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 |
| Payments to County Offices | 7142 | 0.00 | 0,00 | 0.00 | | 0.00 | 0,0% |
| Payments to JPAs | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | 0,50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | i | | | | |
| To Districts or Charter Schools | 7211 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Sarvice | | | | | | | |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | 7439 | 0,00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | the growth of the | - | | |
| Transfers of Indirect Costs - Interfund | 7350 | 165,462.00 | 165,462.00 | 93,756.00 | 193,671,00 | (28,209.00) | -17.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | 165,462.00 | 165,462.00 | 93,756.00 | 193,671.00 | (28,209.00) | -17.0% |
| YOTAL EVENINTINGO | · T | - | | | | 120,200,00) | -11.076 |
| OTAL, EXPENDITURES | | 3,942,817.00 | 3,942,817.00 | 1,954,688.67 | 3,980,748.10 | | |

2021-22 Second Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|-----------------|---|-----------------|---|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | , | | 1 | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | 0.00 | 0.0 // |
| To: State School Building Fund/ | | | | | | | | |
| County School Facilities Fund | | 7613 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Other Authorized Interfund Transfers Out | | 7619 | 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 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | | |
| Proceeds from Leases | | 8972 | 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 | 0,0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0,00 | | | 0.0% |
| USES | | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| (d) TOTAL, USES | | - | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | - | | | | Second Visit | | 0,0% |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 1981 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 - 1885 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | 2,30 | . 0.00 | 9,00 | 9,00 | 0.00 | 0,0% |
| FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + a) | | | 0.00 | 0.00 | 0.00 | 0,00 | | |

Second Interim Adult Education Fund Exhibit: Restricted Balance Detail

43 40360 0000000 Form 11I

| Resource | Description | 2021/22 Projected Year Totals |
|--------------|--------------------------------------|----------------------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 95,372.06 |
| 6391 | Adult Education Program | 872,800.99 |
| 9010 | Other Restricted Local | 163,435.32 |
| Total, Restr | icted Balance | 1,131,608.37 |

| <u>Descript</u> ion F | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D |
|--|----------------|-------------------------|------------------------|---|-----------------|---------------------------------|--|---------------------------|
| A. REVENUES | | • | | | | | 15 | (F) |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0,00 | 0.00 | 0.00 | Property Less 11. | 0.0% |
| 3) Olher State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 1 2,00 | 0.0% |
| 4) Olher Local Revenue | | 8600-8799 | 200.00 | 200,00 | 326.04 | 200.00 | 0,00 | 0.0% |
| 5) TOTAL, REVENUES | 199 | | 200.00 | 200,00 | 326.04 | 200.00 | | 0.0% |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0,00 | 0.00 | 0,00 | 0,00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 70,000.00 | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 0,0% |
| 6) Capital Outlay | | 6000-6999 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 70,000.00 | 70,000.00 | 0.00 | 70,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (69,800,000) | (69,800,00) | 326.04 | (69,800.00) | | |
| D. OTHER FINANCING SOURCES/USES | | - | | | | (00,000.00) | Company of the second of the s | <u> </u> |
| 1) Interfund Transfers a) Transfers In | - | 8900-8929 | 100,000.00 | 100,000.00 | 0.00 | 100,000,00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| 3) Contributions | • - | 8980-8989 | 0,00 | .0.00 | 0,00 | .0,00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 100,000.00 | 100,000.00 | 0,00 | 100,000.00 | | - 0,078 |

2021-22 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes O | bject Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------|-------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 30,200.00 | 30,200.00 | 326.04 | 30,200,00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 166,250.01 | 168,250.01 | | 166,250.01 | 0.00 | 0,0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0,0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 166,250.01 | 168,250.01 | | 166,250.01 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0,00 | 0,0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 166,250.01 | 166,250.01 | | 166,250.01 | | 7 N. 1 |
| 2) Ending Balance, June 30 (E + F1e) | | | 196,450,01 | 196,450.01 | | 196,450.01 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0,00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0,00 | 0,00 | | 00,0 | | |
| Prepaid Items | | 9713 | 0,00 | 0.00 | | 0,00 | | |
| All Others | | 9719 | 0,00 | 0.00 | | 0,00 | | |
| b) Restricted c) Committed | | 9740 | 0,00 | 0.00 | | 0,00 | | |
| Stabilization Arrangements | | 9750 | 0,00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 196,450.01 | 196,450.01 | | 196,450.01 | | 194. (F4) NG 1949 |
| Other Assignments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0,00 | 0.00 | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 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 | 0.0 |
| TOTAL, LCFF SOURCES | | | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0,00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| OTHER LOCAL REVENUE | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Interest | | 8680 | 200,00 | 200,00 | 326,04 | 200.00 | 0.00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 200,00 | 200.00 | 326,04 | 200.00 | 0.00 | 0.09 |
| TOTAL, REVENUES | | | 200.00 | 200.00 | 326.04 | 200.00 | | 1,00,000 |

| | | 10 TO | Original Budget | Board Approved | Actuals W. D. | Projected Year | Difference | % Diff Column |
|--|----------------|---|-----------------|-------------------------|------------------------|----------------|--------------------|------------------|
| Description | Resource Codes | Object Codes | (A) | Operating Budget (B) | Actuals To Date (C) | Totals (D) | (Col B & D) (E) | B&D (F) |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | · | 0,00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | | 0.00 | | |
| EMPLOYEE BENEFITS | | | | | 0.00 | 0.00 | 0.00 | 0.0 |
| CTPO | | | | | | | | |
| STRS PERS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OASDI/Medicare/Alternative | I | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Health and Welfare Benefits | | 3301-3302 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Unemployment Insurance | | 3401-3402 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| Workers' Compensation | | 3501-3502 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Allocated | | 3801-3602 | 00,0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OPEB, Active Employees | | 3701-3702 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Employee Benefits | | 3751-3752 3901-3902 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0 |
| TOTAL, EMPLOYEE BENEFITS | | 3901-3902 | 0,00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0 |
| BOOKS AND SUPPLIES | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | | | i | | | | |
| Books and Other Reference Materials | | 4200 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| Materials and Supplies | | 4300 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Noncapitalized Equipment | | 4400 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.09 |
| Travel and Conferences | | 5200 | 0.00 | . 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 70,000.00 | 70,000.00 | 0,00 | 70,000.00 | 0.00 | 0.09 |
| Transfers of Direct Costs | | 5710 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Transfers of Direct Costs - Interfund | | 5760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.09 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR | RES | | 70,000,00 | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 0.09 |
| CAPITAL OUTLAY | | | ٠ | | | | | 0.070 |
| Land improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and improvements of Buildings | · <u>:</u> | 6200 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0,00 | 0.00 | - 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | - 6500 | - 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 | - 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | . | | | | | | |
| Debt Service | | | | | | | , | |
| Debt Service - Interest | | 7438 | 0:00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs | s) · | | 0.00 | 0.00 | 0,00 | · 0.00 | 0.00 | 0.0% |
| OTAL, EXPENDITURES | | 1 | 70,000.00 | 70,000,00 | 0.00 | 70,000,00 | | ** |

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0,0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0,0% |
| INTERFUND TRANSFERS OUT | | | - | | | | |
| Other Authorized Interfund Transfers Out | 7619 | 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 | 0,0% |
| OTHER SOURCES/USES | | | | | | | |
| SOURCES | | | | | | | |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds | 8965 | 0.00 | 00,0 | 0,00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | 8972 | 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 | 0.0% |
| (c) TOTAL, SOURCES | | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | 3.35 | 0.00 | 0.076 |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| All Other Financing Uses | 7699 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| (d) TOTAL, USES | | 0,00 | 0.00 | 0.00 | 0,00 | 00,00 | 0,0% |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | · · · | 100,000,00 | | | - - | | 0.078 |
| · | | | 100,000.00 | 0.00 | 100,000,00 | | |

Second Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

43 40360 0000000 Form 14

Printed: 3/3/2022 5:11 PM

| Resource De | escription | 2021/22 Projected Year Totals |
|-------------------|------------|--|
| | | ······································ |
| Total, Restricted | Balance | 0.00 |

| Description i | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Dale | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | D,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 4 K W 2 KB |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0,00 | 0,00 | 0,00 | NEW PROPERTY. | · 学校学生 |
| 4) Other Local Revenue | 8600-8799 | 42,000,00 | 42,000.00 | 7,217,05 | 42,000.00 | 0,00 | 0.0% |
| 5) TOTAL, REVENUES | * | 42,000.00 | 42,000,00 | 7,217.05 | 42,000,00 | 2645 N.S. 125 K.Y. | 3.7 |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | 2000-2999 | D.00 | 0,00 | 0,00 | 4, 0,00 | 0.00 | 0.0% |
| 3) Employee Benefits | 3000-3999 | 0.00 | 0,00 | 0.00 | 0.00 | % 0.00 | 0.0% |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | .0.0% |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| 6) Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | :0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | 0.00 | 0.00 | 0,00 | 0.00 | North Control | igraph and |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | 42,000.00 | 42,000.00 | 7,217.05 | 42,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) Interfund Transfers a) Transfers In | 8900-8929 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| Other Sources/Uses a) Sources | 8930-8979 | 0.00 | 0.00 | 0,00 | - 0,00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | 0,00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | <u>.</u> | 0.00 | 0.00 | 0.00 | 0,00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals {D} | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|----------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 42,000,00 | 42,000.00 | 7,217,05 | 42,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | 12,000,00 | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 2 000 040 07 | 0.000.000.00 | | | | |
| b) Audit Adjustments | | 9793 | 3,680,649,27 | 3,680,649.27 | | 3,680,649,27 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | 0700 | 3,680,649,27 | 0.00 3,680,649.27 | | 0.00 | 0.00 | 0.09 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 3,680,649,27 | <u>Chitaran Maragagana</u> | <u> </u> |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,680,649.27 | 3,680,649,27 | | 3,680,649,27 | 0.00 | 0.09 |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,722,649.27 | 3,722,649.27 | | 3,722,649,27 | | |
| Components of Ending Fund Balance a) Nonspendable Revolving Cash | | | | | | 8 | | |
| Stores | | 971 1 9712 | .0.00 | 0.00 | | 0.00 | | |
| Prepaid items | | 9713 | 0.00 | D,00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted c) Committed | | 9740 | 0,00 | 0.00 | | 0.00 | | |
| Stabilization Arrangements | | 9750 | 0,00 | 0.00 | | 0,00 | | |
| Other Commitments | | 9760 | 2,260,102.00 | 2,260,102.00 | | 2,260,102,00 | DATE CONTRACT | |
| Apprenticeship Training Program d) Assigned | 0000 | 9760 | | 2,260,102.00 | | 2,200,102,00 | | |
| Other Assignments | | 9780 | 1,462,547.27 | 1,462,547,27 | | 4 460 647 07 | | |
| Long-Term Debt/OPEB | 0000 | 9780 | 1,462,547.27 | ij lazijo 11 (E) | 1940401841616 | 1,462,547.27 | Theore Police | |
| Long Term DebI/OPEB | 0000 | 9780 | | 1,462,547,27 | | | | |
| Long-Term Debt/OPEB | 0000 | 9780 | | | | 1,462,547.27 | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0,00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description F | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|---------------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | , , , , , , , , , , , , , , , , , , , | " |
| Sales | | | | ļ. | | | | |
| Sale of Equipment/Supplies | | 8631 | 0,00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| | | 8660 | 42,000,00 | 42,000.00 | 7,217.05 | 42,000.00 | 0.00 | 0,0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 42,000,00 | 42,000.00 | 7,217,06 | 42,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 42,000.00 | 42,000.00 | 7,217.05 | 42,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0,00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | | 0.00 | 00,0 | 0,00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7819 | 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 | 0.0% |
| OTHER SOURCES/USES | | | | | | 0.00 | 0.00 | 0.0% |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0,00 | 0.00 | 00,00 | 0,00 | 0,00 | 0.0% |
| (c) TOTAL, SOURCES USES | | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| · · · · · · · · · · · · · · · · · · · | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | : | | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0,00 | | |

Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

43 40360 0000000 Form 17I

Printed: 3/3/2022 5:12 PM

| Resource | Description | 2021/22 Projected Year Totals |
|--------------|---------------|----------------------------------|
| Total, Restr | icted Balance | 0.00 |

2021-22 Second Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|--|---|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0,00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 392,000.00 | 392,000,00 | 213,499,90 | 392,000.00 | 0,00 | D,0% |
| 5) TOTAL, REVENUES | | | 392,000.00 | 392,000,00 | 213,499,90 | 392,000.00 | | 1000 |
| EXPENDITURES Output Description of the second | | £999.4000 | | | | | | 1. 1. N. 1. |
| Classified Salaries | | 1000-1999 | 0,00 | | 70,00 | 0.00 | 0,00 | 0.0% |
| Coassilled Salaries Semployee Benefits | | 2000-2999 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 3000-3999 | 0.00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0,00 | 0,00 | 0,00 | 00,00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 125,000.00 | 125,000,00 | 0,00 | 125,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 70,000,00 | 70,000.00 | 0,00 | 70,000.00 | 0,00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 195,000.00 | 195,000.00 | 0.00 | 195,000.00 | To a series of the series of t | G - 77 87 155 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - 89) | | | 197,000.00 | 197,000.00 | 213,499.90 | 197,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | 210,100.00 | 107,000.00 | THE CASE OF THE PARTY OF THE PARTY. | |
| 1) Interfund Transfers | | | | | | | | İ |
| a) Transfers in | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 100,000.00 | 100,000.00 | 0.00 | 100,000,00 | 0.00 | 0.0% |
| Other Sources/Uses a) Sources | • • | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| b) Uses | | 7630-7699 | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 | 0,0% |
| 3) Contributions | | 8980-8999 | 0,00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (100,000,00) | | 0,00 | (100,000.00) | .0,00 | 0.0% |

| Description | Resource Codes (| Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col 8 & D) (E) | % Diff Column B & D (F) |
|--|------------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 97,000.00 | 97,000,00 | 213,499.90 | 97,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | · |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 1,666,533.42 | 1,686,533,42 | | 1,666,533,42 | 0,00 | 0.09 |
| b) Audit Adjustments | | 9793 | 0.00 | 0,00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,866,533.42 | 1,666,533,42 | | 1,666,533.42 | | |
| d) Other Restatements | | 9795 | 0.00 | 0,00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,666,533.42 | 1,666,533.42 | | 1,666,533.42 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,763,533.42 | 1,763,533.42 | | 1,763,533.42 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0,00 | 0.00 | | 0,00 | | en brokus Laborokus |
| Stores | | 9712 | / / 0.00 | 0.00 | | 0.00 | 44,000 | |
| Prepaid Items | | 9713 | 0.00 | . 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0,00 | | 0,00 | | |
| b) Legally Restricted Balance Committed | | 9740 | 0.00 | 0,00 | | 0.00 | KOTO BOARDO | |
| Stabilization Arrangements | | 9750 | 0,00 | 0.00 | | 0,00 | | |
| Other Commitments d) Assigned | | 9760 | 1,763,533.42 | 1,763,533.42 | | 1,763,533.42 | New areas | |
| Other Assignments e) Unassigned/Unappropriated | | 9780 | 0.00 | 0.00 | | 0,00 | | |
| Reserve for Economic Uncertainties | | 9789 | 0,00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0,00 | 0.00 | | 0.00 | | |

| Description Re | source Codes Object Code | Original Budget. | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|---------------------------------------|------------------|---|-----------------|---------------------------------|--|---|
| FEDERAL REVENUE | | | _ | | | ,-,-,- | \ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u> |
| All Other Federal Revenue | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | 0,00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | 0,00 | 0.0% |
| Tax Rellef Subventions Restricted Levies - Other | | | | | | | |
| Homeowners' Exemptions | 8576 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Other Subventions/in-Lieu Taxes | 8576 | 0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0,0% |
| All Other State Revenue | 8590 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | 0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | 0,00 | 0.00 | 0,0% |
| County and District Taxes | | | | | | | |
| Other Restricted Levies Secured Roll | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | D.0% |
| Unsecured Roll | 8616 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | 8617 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | 8618 | 0.00 | 00,0 | 0,00 | 0.00 | 0,00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | 8621 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0,0% |
| Other | 8622 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 8625 | 0.00 | 0,00 | 0,00 | 0.00 | 0.60 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | 8629 | 0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0,0% |
| Sales Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | 8650 | 360,000.00 | 360,000.00 | 210,000.00 | 360,000.00 | 0.00 | 0.0% |
| Interest | 8660 | 32,000.00 | 32,000.00 | 3,499,90 | 32,000.00 | 0.00 | 0.0% |
| Net increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | , | |
| All Other Local Revenue | 8699 | 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 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | · · · · · · · · · · · · · · · · · · · | 392,000.00 | 392,000.00 | 213,499.90 | 392,000.00 | 0,00 | 0,0% |
| OTAL, REVENUES | | 392,000,00 | 392,000,00 | 213,499,90 | 392,000.00 | este value de de de la composición della composi | |

| <u>Description</u> Re | source Codes Object Code | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--------------------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | .,., |
| Classified Support Salaries | 2200 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Sataries | 2400 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | : | | | |
| STRS | 3101-8102 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| PERS | 3201-3202 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0,0% |
| Unemployment insurance | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0,0% |
| Workers' Compensation | 3601-3802 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| OPEB, Allocated | 3701-3702 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| OPEB, Active Employees | 3751-3752 | 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 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| BOOKS AND SUPPLIES | | | | 73.75 | | | |
| Books and Other Reference Materials | 4200 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0% |
| Materials and Supplies | 4300 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Travel and Conferences | 5200 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | 5400-5450 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | 5500 | 0,00 | 0.00 | 0.00 | 0,00 | - 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | - 0.00 | 0.0% |
| Transfers of Direct Costs | 6710 | 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 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | 5800 | 125,000.00 | 125,000,00 | 0.00 | 125,000.00 | 0.00 | 0.0% |
| Communications | 5900 1 | 0.00 | 0,00 | 0.00 | 0.00 | 000 | - 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE | | 125,000,00 | 125,000,00 | 0.00 | 125,000.00 | | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | D.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 70,000.00 | 70,000.00 | 0.00 | 70,000.00 | 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 | 0.0% |
| Equipment | | 6400 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | <u>-</u> - | | 70,000,00 | 70,000,00 | 0.00 | 70,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | ., |
| Other Transfers Out All Other Transfers Out to All Others | | 7299 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0,00 | 0.00 | 0.00 | . 0.00 | 0,00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect C | osts) | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 195,000.00 | 195.000.00 | 0,00 | 195,000.00 | 0.00 | 0.0% |

2021-22 Second Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

| Description R | ssource Codes Object Code | Original Budget s (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|---------------------------|--------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | 1. , |
| INTERFUND TRANSFERS IN | | | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS OUT | | | | | | 0.00 | 0.0 |
| To: State School Building Fund/ County School Facilities Fund | 7040 | | | | | | |
| | 7613 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0,09 |
| Other Authorized Interfund Transfers Out | 7619 | 100,000,00 | 100,000.00 | 0,00 | 100,000.00 | 0,00 | 0,09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES | | 100,000,00 | 100,000.00 | 0,00 | 100,000.00 | 0.00 | 0,09 |
| SOURCES | | | | | | | |
| Proceeds Proceeds from Sate of Bonds | 8951 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Proceeds from Disposal of Capital Assets | 895 3 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Sources County School Building Atd | 8961 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | " |
| Long-Term Debt Proceeds | | | 0,50 | 0.00 | 0,00 | 0,00 | 0.09 |
| Proceeds from Certificates of Participation | 8971 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Proceeds from Leases | 8972 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Proceeds from Lease Revenue Bonds | 8973 | 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 | 0.09 |
| (c) TOTAL, SOURCES USES | | 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 | 0.0% |
| All Other Financing Uses | 7699 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (d) TOTAL, USES | | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | 31 |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCESAUSES (a - b + c - d + e) | | (100,000.00) | (100,000.00) | 0.00 | (100,000.00) | | |

Metropolitan Education Santa Clara County

Second Interim Building Fund Exhibit: Restricted Balance Detail

43 40360 0000000 Form 21I

| Resource Description | 2021/22 Projected Year Totals |
|---------------------------|----------------------------------|
| Total, Restricted Balance | 0.00 |

| Description Resour | ce Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LOFF Sources | 8010-8099 | 0.00 | 0,00 | 0.00 | 0,00 | 0,00 | 0.0% |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | 8600-8799 | 6,500.00 | 6,500,00 | 748.07 | 6,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | 6,500.00 | 6,500,00 | 748.07 | 6,500.00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| 2) Classified Salaries | 2000-2999 | 0,00 | 0.00 | 0,00 | 0,00 | 0,00 | 0.0% |
| 3) Employee Benefits | 3000-3999 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| 6) Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0,00 | 4.4.2.3.4.6 | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B8) | | 6,500.00 | 6,500,00 | 748.07 | 6,500,00 | | 3-14-54 3-13-54 |
| D. OTHER FINANCING SOURCES/USES | | | | | 0,500,00 | San conf ago-sig Agos | a the second page of the |
| Interfund Transfers Transfers In | 8900-8929 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources/Uses a) Sources | | | | | | | |
| | 6930-8979 | 0,00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | 00.0 | 0,00 | 0.00 | 0,00 | .0.00 | 0.0% |
| 3) Contributions | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | =0,00 | D.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0,00 | | |

| Description | Resource Codes Object Codes | Orlginal Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | 6,500,00 | 6,500.00 | 748,07 | 6,500,00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | 9791 | 381,508.08 | 381,508,08 | | 381,508.08 | 0.00 | 0.0 |
| b) Audit Adjustments | 9793 | 0.00 | 0,00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | 381,508.08 | 381,508,08 | | 381,508.08 | 2.00 | 0.0 |
| d) Other Restatements | 9795 | 0,00 | 0,00 | | 0.00 | 0,00 | 0.09 |
| e) Adjusted Beginning Batance (F1c + F1d) | | 381,508,08 | 381,508.08 | | 381,508.08 | | 7.00 J |
| 2) Ending Balance, June 30 (E + F1e) | | 388,008.08 | 388,008,08 | | 388,008,08 | | |
| Components of Ending Fund Balance a) Nonspendable | | | · · · · · · · · · · · · · · · · · · · | | 1 | | |
| Revolving Cash | 9711 | 0.00 | 0.00 | | 0,00 | | |
| Stores | 9712 | 0,00 | 0,00 | | 0.00 | | |
| Prepaid Items | 9713 | 0,00 | 0.00 | | 0,00 | | |
| All Others | 9719 | 0,00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance c) Committed | 9740 | 230,729.91 | 230,729.91 | | 230,729,91 | | |
| Stabilization Arrangements | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | 9760 | 157,278.17 | 157,278,17 | | 157,278,17 | | |
| Other Assignments e) Unassigned/Unappropriated | 9780 | 0.00 | 0.00 | | 0.00 | | gago ti Yayota |
| Reserve for Economic Uncertainties | 9789 | 0.00 | 0,00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | 9790 | 0.00 | 0.00 | | 0.00 | | |

2021-22 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | İ | | | | · · · · · · · |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER LOCAL REVENUE | | | | | | | | 0.07 |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0,00 | 2.00 | |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0,00 | 0,00 | 0,00 | 0.09 |
| Interest | | 8630 | 6,500.00 | 6,500.00 | 748,07 | 6,500,00 | 0.00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Investment | 5 | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Other Local Revenue | | | | | | | - | |
| All Other Local Revenue | | 8699 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 6,500.00 | 6,500,00 | 748.07 | 6,500.00 | 0,00 | 0.09 |
| OTAL, REVENUES | | | 6,500,00 | 6,500,00 | 748.07 | 6 500 00 | \$ 44 K y 1 S 4 \$ | |

2021-22 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | (=) | |
| Classified Support Salaries | 2200 | 0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0,0% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0,0% |
| Clerical, Technical and Office Salaries | 2400 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| OASDI/Medicare/Alternative | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Unemployment Insurance | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Workers' Compensation | 3601-3602 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| OPEB, Altocated | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OPEB, Active Employees | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Employee Benefits | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, EMPLOYEE BENEFITS | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| BOOKS AND SUPPLIES | | | | | | | |
| Books and Other Reference Materials | 4200 | 0.00 | 0,00 | 0,00 | 0,00 | 0,00 | 0.09 |
| Materials and Supplies | 4300 | 0.00 | 0,00 | 0.00 | 0,00 | 0,00 | 0,09 |
| Noncapitalized Equipment | 4400 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.09 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Travel and Conferences | 5200 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Insurance | 5400-5450 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Operations and Housekeeping Services | 5500 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Rentals, Leases, Repairs, and Noncapitalized Improvemen | nts 5600 | 0.00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.09 |
| Transfers of Direct Costs | 5710 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.09 |
| Transfers of Direct Costs - Interfund | 5750 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | 5800 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Communications | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDI | • | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |

2021-22 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

| Description F | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 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 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0,00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 721 1 | 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 | D,0% |
| To JPAs | | 7213 | 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 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Other Debt Service - Principal | | 7439 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co | osts) | | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2021-22 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance.

| Description | Resource Codes Object Code | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------------------|--|---|------------------------|--|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | 3-1 | 1-1 | ,,\' <i>'</i> |
| INTERFUND TRANSFERS (N | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | | | | | | |
| From: All Other Funds | 8913 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | 7619 | 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 | 0,0% |
| OTHER SOURCES/USES | | | - | | 5.50 | 0.00 | 0,076 |
| SOURCES | | | | | | | <u>'</u> |
| Proceeds | | | | | | | |
| Proceeds from Disposal of Capital Assets | 8953 | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 : | 0.0% |
| Other Sources | | | | | | 0,00 | 0.076 |
| Long-Term Debt Proceeds | | | | ĺ | | | |
| Proceeds from Certificates of Participation | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | 8973 | 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 | 0.0% |
| (c) TOTAL, SOURCES | | 0.00 | 0,00 | 0.00 | 0.00 | | |
| CONTRIBUTIONS | | | | | | 0,00 | 0.0% |
| Contributions from Unrestricted Revenues | - 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | (12) (12) (2) (13) (13) |
| Contributions from Restricted Revenues | . 8990 | 0.00 | 0,00 | | THE STATE OF THE S | 0,00 | .0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | Harrist Sylpher | 0.00 | 0.00 | 0.00 | 0.0% |
| | - | and community Square, included 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e) | | 0.00 | 0,00 | 0,00 | 0,00 | | |

Second Interim County School Facilities Fund Exhibit: Restricted Balance Detail

43 40360 0000000 Form 35I

| Resource | Description | 2021/22 Projected Year Totals |
|------------------|----------------------------------|----------------------------------|
| 7710 | State School Facilities Projects | 230,729.91 |
| Total, Restricte | ed Balance | 230,729.91 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 45,500.00 | 45,500.00 | 54,31 | 45,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 45,500.00 | 45,500.00 | 54,31 | 45,500.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0,00 | 0,00 | 0.00 | 0,00 | 0,00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,750,00 | 1,750.00 | 0.00 | 1,750.00 | 0,00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0,00 | 0.00 | (7,382.42) | 0,00 | 0,00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0,00 | 0.00 | | | |
| 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 | | | 1,750.00 | 1,750.00 | (7,382,42) | 4.750.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 43,750,00 | | | 1,750.00 | e de | |
| D. OTHER FINANCING SOURCES/USES | | | 40,730,00 | 43,750,00 | <u>7,436.73</u> | 43,750,00 | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Other Sources/Uses Sources | | 0000 0070 | 0.00 | | | | = | |
| b) Uses | | 8930-8979 | 0.00 | 0,00 | 0,00 | 0,00 | 0,00 | 0.0% |
| | | 7630-7699 | 0.00 | 00,0 | 0,00 | 0,00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0,00 | 00,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0,00 | 0,00 | 0.00 | 0,00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|-----------------|---------------------------------|---------------------------------------|----------------------------------|
| E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 43,750.00 | 43,750.00 | 7,436,73 | 43,750,00 | | |
| F. FUND BALANCE, RESERVES | | | | | | 40,100,00 | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 1,040,881,38 | 1,040,681,38 | | 1,040,881,38 | 0.00 | 0.00 |
| b) Audit Adjustments | | 9793 | 0,00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | į | 1,040,881.38 | 1,040,881.38 | | 1,040,881.38 | - 0.00 - 2012 - 700 - 100 - 700 | 0,09 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0,00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,040,881.38 | 1,040,881.38 | | 1,040,881,38 | V.00 | 2.07 |
| 2) Ending Balance, June 30 (E + F1e) | | ļ | 1,084,631.38 | 1,084,631.38 | | 1,084,631,38 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | - | | | | |
| Revolving Cash | | 9711 | 0.00 | 0,00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0,00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0,00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0,00 | | 0.00 | | |
| b) Legally Restricted Balance Committed | | 9740 | 0.00 | 0.00 | | 0,00 | | , A.Y. 19 |
| Stabilization Amangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 1,084,631.38 | 1,084,631.38 | | 1,084,631,38 | | |
| Other Assignments e) Unassigned/Unappropriated | | 9780 | 0.00 | 0.00 | | 0.00 | |) 12/18/19 27/19/19 |
| Reserve for Economic Uncertainties | | 9789 | 0,00 | 0.00 | | 0,00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0,00 | 0.00 | | 0,00 | | |

2021-22 Second Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | - ' - / |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | |
| OTHER STATE REVENUE | | | | | | | 0,00 | 0.09 |
| Pass-Through Revenues from State Sources | | 8587 | 0,00 | 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 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER LOCAL REVENUE | | Π | | | | 0.00 | 0.50 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Interest | | 8660 | 45,500.00 | 45,500,00 | 54.31 | 45,500,00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of investm | ents | 8662 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | 0.00 | 0,070 |
| All Other Local Revenue | | 8699 | 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 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 45,500,00 | 45,500,00 | 54,31 | 45,500,00 | 0.00 | 0.0% |
| OTAL, REVENUES | | | 45,500,00 | 45,500,00 | 54,31 | 45,500,00 | 0.00 | 0,0% |

| Description Res | source Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B&D (F) |
|--|---------------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|---|
| CLASSIFIED SALARIES | | | | | | | |
| Classified Support Salaries | 2200 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | 2400 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0 |
| Other Classified Salaries | 2900 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| EMPLOYER BENEFITS | | | | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| PERS | 3201-3202 | 0,00 | 0,00 | 0.00 | 0,00 | 0,00 | 0.0 |
| OASDI/Medicare/Alternative | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Health and Welfare Benefits | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| Unemployment insurance | 3501-3502 | 0,00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0 |
| Workers' Compensation | 3601-3602 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0,0 |
| OPEB, Allocated | 3701-3702 | 0,00 | 0.00 | 0,00 | 0.00 | 0,00 | 0,0 |
| OPEB, Active Employees | 3751-3752 | 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 | 0,0 |
| TOTAL, EMPLOYEE BENEFITS | | 0,00 | 0.00 | <u>·</u> 0,00 | 0.00 | 0,00 | 0.0 |
| BOOKS AND SUPPLIES | | | | | | | A 15 / 16 / 16 / 16 / 16 / 16 / 16 / 16 / |
| Books and Other Reference Materials | 4200 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0 |
| Materials and Supplies | 4300 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Noncapitalized Equipment | 4400 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0 |
| Travel and Conferences | 5200 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| Insurance | 5400-5450 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0,0 |
| Operations and Housekeeping Services | 5500 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0,0 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 0:00 | 00,0 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs | 5710 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0 |
| Transfers of Direct Costs - Interfund | 5750 | 0.00 | 0,00 | 0.00 | 00,00 | 0.00 | 0.0 |
| Professional/Consulting Services and Operating Expenditures | 5800 | 1,750.00 | 1,750.00 | - 0.00 | 1,750.00 | 0.00 | 0.0 |
| Communications | 5900 | 0.00 | 0.00 | . 0.00 | 0,00 | 0.00 | - 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE | | 1,750.00 | 1,750.00 | 0.00 | 1,750.00 | 0.00 | 0.0 |

2021-22 Second Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 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 | 0.09 |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0,00 | (7,382.42) | 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 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | (7,382.42) | 0,00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | İ | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0,00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co | osts) | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,750,00 | 1,750.00 | (7,382.42) | 1,750.00 | | 3.0% |

| | | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year | Difference | % Diff Column |
|--|---------------------------|-----------------|------------------------------------|------------------------|----------------|-------------|------------------|
| Description | Resource Codes Object Cod | des (A) | (B) | Actuals to Date (C) | Totals (D) | (Col B & D) | B&D (F) |
| INTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | |
| From: General Fund/CSSF | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 |
| 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 | | | | | 0.00 | 0.00 | 0.0% |
| To: General Fund/CSSF | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ | | | | - | | <u> </u> | 0.070 |
| County School Facilities Fund | 7613 | 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 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| OTHER SOURCES/USES | | | | | i | | |
| SOURCES | | | | | | | |
| Proceeds | | | | | | | i |
| Proceeds from Disposal of Capital Assets | *** | | | | | | |
| Other Sources | 8953 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | | | | |
| Long-Term Debt Proceeds | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | 8973 | 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 | 0.0% |
| (c) TOTAL, SOURCES | | 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 | 0.0% |
| All Other Financing Uses | 7899 | 0.00 | 0,00 | 0,00 | 0.00 | 0,00 | 0.0% |
| (d) TOTAL, USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| CONTRIBUTIONS | | 166 A 300 C | | | | | 0.0% |
| Contributions from Unrestricted Revenues | 8980 | 0,00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | . 8990 | 0,00 | 0.00 | 0.00 | EXAL A PARAGA | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 0.00 | | 0,00 | 0.00 | D,0% |
| | | 0.00 | 9.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | 0,00 | 0.00 | 0.00 | 5.00 | | |
| | | | 5.00 | 0.00 | . 0,00 | | |

Metropolitan Education Santa Clara County

Second Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

43 40360 0000000 Form 40I

| Resource | Description | 2021/22 Projected Year Totals |
|------------------|-------------|-------------------------------|
| | | |
| Total, Restricte | ed Balance | 0.00 |

Second Interim 2021-22 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

| Metropolitan Education Santa Clara County | • | | | Seconic 2021-22 INTE Cashflow Workshe | Second Interim 2021-22 INTERIM REPORT Cashflow Worksheef - Birdoef Year (1) | | | | | 43 40360 00000000 Form CASH |
|--|-----------|---|---------------|---|---|---------------------------|---------------|---------------|--------------------|--------------------------------|
| | | | | | | | | | | |
| | Object | Katrony | Viul | Anoust | September | October | November | December | vaenaei. | February |
| ACTUALS THROUGH THE MONTH OF | | | | | | | | | Part of the second | |
| A. BEGINNING CASH | | | 12 296 374 00 | 13 230 539 00 | 13 848 585 00 | 13 946 782 00 | 13 723 977 00 | 15 209 172 00 | 15 275 102 00 | 15 423 449 00 |
| B. RECEIPTS I CEF/Revenue 1 imit Sources | | | | | | | | | 00.201,02.00 | 00.071,037.01 |
| Principal Apportionment | 8010-8019 | | | • | | | - | | | |
| Property Taxes | 8020-8079 | 1 <u>1</u> | | | | | | | | |
| Miscellaneous Funds | 8080-808 | | | | | | | | | |
| regeral Kevenue | 8100-8299 | | 00 000 000 | 4 440 700 00 | 00 007 00 | 00 707 007 | 30000 | 5 | | 000000 |
| Other Local Revenue | 8600-8799 | | 989 331 00 | 906 320 00 | 1 074 228 00 | (00,401.00) 084 059 00 | 1,712,617,001 | 00.00 | 0.00 | 7 000 050 00 |
| Interfund Transfers In | 8910-8929 | | 00,100,000 | 20,020,000 | 1,00.002,1 | 204,220,00 | 00.742,020,1 | 965,450,00 | 00.100,500 | 1,055,250,00 |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 1,938,461.00 | 2,113,083,00 | 1.154.020.00 | 884.497.00 | 2.735.861.00 | 983.436.00 | 989.331.00 | 1.268.316.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 59,335.00 | 280,542.00 | 276,879.00 | 278,829.00 | 282,385.00 | 279,838.00, | 262,772.00 | 457,099.00 |
| Classified Salaries | 2000-2999 | | 154,907.00 | 259,926.00 | 206,716.00 | 218,730.00 | 211,251.00 | 207,339.00 | 209,499.00 | 266,535.00 |
| Employee Benefits | 3000-3999 | | 171,534,00 | 238,604.00 | 239,631,00 | 255,755.00 | 242,406.00 | 242,126.00 | 236,766.00 | 396,927.00 |
| Books and Supplies | 4000-4999 | | (2,275.00) | 29,758.00 | 45,684.00 | 38,762.00 | 105,339.00 | 55,605.00 | 55,471.00 | 240,396.00 |
| Services | 5000-5999 | | 212,249.00 | 242,842.00 | 241,326.00 | 317,303.00 | 304,242.00 | 167,323.00 | 151,607.00 | 469,613.00 |
| Capital Outlay | 6659-0009 | | | 33,354.00 | | 1,776.00 | 20,027.00 | 56,397.00 | 0.00 | 197,503.00 |
| Offher Outgo | 7000-7499 | | | | | | | | (93,756.00) | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| Ail Other Financing Uses | 7630-7699 | | | | | | | | | |
| I DI AL DISBURSEMENTS | | | 595,750.00 | 1,085,026.00 | 1,010,236,00 | 1,111,155.00 | 1,165,650,00 | 1,008,628.00 | 822,359.00 | 2,028,073.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | 3 | | - | | | | | | | |
| Accounts December | 9111-9199 | | 44.040.00 | (3,836.00) | (112.00) | (1,000.00) | (22.00) | (2,000.00) | 43.00 | (3,011.00) |
| Due From Other Finds | 9200-9239 | (14,010,00) | 11,249.00 | 27,048.00 | | | | | | |
| Stores | 9330 | | | 18,712,00 | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9430 | | | į | | | | | | |
| SUBTOTAL | | (54,316.00) | 11,249.00 | 41,924.00 | (112.00) | (1,000.00) | (22.00) | (2,000.00) | 43.00 | (3,011.00) |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (368,361.00) | 430,035.00 | (5,450.00) | 7,429.00 | (367.00) | 172.00 | (807.00) | 3,179.00 | |
| Due To Other Funds | 9610 | (133,212.00) | 133,312.00 | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Oreamed revenues | 9650 | (510,715.00) | 5,460.00 | 502,933.00 | 2,322.00 | | | | | |
| SUBTOTAL | 7606 | (4 049 988 00) | 00 208 883 | 407 483 00 | 0 751 00 | (00 786) | 179 00 | 100 7007 | 2 120 00 | 50.0 |
| Nonoperating | | (************************************** | ממינמתיממא | Tar, Tar, Tar | 20110116 | (00.706) | 112.00 | (00,100) | 3,178,00 | 0.00 |
| Suspense Clearing | 9910 | 155,782.00 | 149,012.00 | (154,452.00) | 164,276.00 | 23,786.00 | (14,122.00) | 2,405.00 | (15,879.00) | |
| TOTAL BALANCE SHEET ITEMS | | 1,113,754.00 | (408,546.00) | (810,011.00) | 154,413,00 | 23,153.00 | (14,316.00) | 1,212.00 | (19,015,00) | (3,011.00) |
| E. NET INCREASE/DECREASE (B - C + D) | (D) | | 934,165.00 | 418,046.00 | 298,197.00 | (203,505,00) | 1,555,895,00 | (23,980.00) | 147,957.00 | (762,768.00) |
| F ENDING CASH (A + E) | | | 13,230,539.00 | 13,648,585.00 | 13,946,782,00 | 13,743,277.00 | 15,299,172.00 | 15,275,192.00 | 15,423,149.00 | 14,660,381.00 |
| G. ENDING CASH, PLUS CASH | - | | | | | | | | | |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

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Metropolitan Education Santa Clara County

Second Interim 2021-22 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

43 40360 0000000 Form CASH

| | Object | March | April | May | June | Accruals | Adiustments | TOTAL | BUDGET |
|---|-----------|--|-------------------------------|--|---------------|---------------------------------|--|-----------------|---|
| ACTUALS THROUGH THE MONTH OF | <u>L</u> | | | | | | | | |
| A. BEGINNING CASH | 1 | 14 BBD 381 DD | 12 807 814 00 | 42 000 077 00 | 40 000 504 00 | | | | |
| B. RECEIPTS | | 20,000 | 20.50 | 00.10.000.0 | 14,002,004.00 | 100 | | | |
| LCFF/Revenue Limit Sources | • | | | | | | | | |
| Principal Apportionment | 8010-8019 | | ··· | | | • | | 00:0 | 000 |
| Property Taxes | 8020-8079 | | | | | | | 000 | 000 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | 0.00 |
| Other State Revenue | 8300-8589 | 235,066.00 | 235,066.00 | 235,066.00 | 818,825.00 | | | 5.539.920.00 | 5.539.920.00 |
| Other Local Revenue | 8600-8799 | 1,033,250.00 | 1,033,250.00 | 1,033,250.00 | 1,033,251.00 | | | 12,184,109.00 | 12 184 109 00 |
| Interfund Transfers In | 8910-8929 | - | | | | | | 000 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 000 | 00.0 |
| TOTAL RECEIPTS | | 1,268,316.00 | 1,268,316.00 | 1.268,316,00 | 1.852.076.00 | 00.0 | 0.0 | 17 724 029 00 | 00 800 802 73 |
| C. DISBURSEMENTS | | | | | | | | 00:030:131:1 | 000000000000000000000000000000000000000 |
| Certificated Salaries | 1000-1999 | 457,099.00 | 457,099.00 | 457,099.00 | 100,000.00 | 120 | | 3.648.976.00 | 3 648 974 67 |
| Classified Salaries | 2000-2999 | 266,535.00 | 266,535.00 | 266,536.00 | 266,536.00 | | | 2.801.045.00 | 2.801.045.57 |
| Employee Benefits | 3000-3999 | 396,927.00 | 396,927.00 | 396,927.00 | 396,928,00 | | | 3 611 458 DII | 3 611 458 23 |
| Books and Supplies | 4000-4999 | 240,396.00 | 240,396.00 | 240,396.00 | 55,523.00 | | | 1 345 461 00 | 1 345 451 00 |
| Services | 5000-5999 | 469.613.00 | 469.613.00 | 469 612 00 | 469 612 00 | | | 3 084 055 00 | 2 004 058 00 |
| Capital Outlay | 6000-6599 | 197.503.00 | 197.503.00 | 146 495 00 | 197 503 00 | | | 1 049 084 00 | 3,304,300.00 |
| Other Outgo | 7000-7499 | | | 200 | (99 945 00) | | | (400 874 00) | 7402 524 001 |
| Interfund Transfers Out | 7600-7629 | | | | (20,010,00) | | | (00.170,001) | (193,01,100) |
| All Other Financing Uses | 7630-7699 | | | | | | | 00.0 | 0000 |
| TOTAL DISBURSEMENTS | | 2.028.073.00 | 2.028.073.00 | 1 977 065 00 | 1 386 187 001 | 900 | 000 | 18 248 27E DO | 18 946 975 47 |
| D. BALANCE SHEET ITEMS | | | | | 2001 | | 200 | 20,012,012,01 | 1,2,0,2,0,4 |
| Assets and Deferred Outflows Cash Not In Treasury | 0111-0100 | 60 | . 00 | 2004 | 0000 | | | | |
| Accounts Receivable | 0000 0000 | | (00.110,6) | (9,011,00) | (3,030,00) | | | (22,000.00) | |
| Die From Other Finds | 9200-9299 | | | 5,317,00 | | | | 43,614.00 | |
| Stores | 0.00 | | | | | | | 18,712.00 | |
| Greensid Consulting | 9320 | | | | | | | 0.00 | |
| Outro | 000 | | | | | | | 00.0 | |
| Outer Current Assets | 9340 | | | | | | | 0.00 | |
| Deletied Outliows of Resources | 08480 | | | | | | | 0.00 | |
| SOBIOLAL Tabilità o and Doformal Laborati | | (3,010.00) | (3,011.00) | 2,306.00 | (3,030.00) | 0.00 | 0.00 | 40,326.00 | 9 |
| Accounts Payable | 0500 0500 | | 98 | | (00.000) | | | | |
| Due To Other Funds | 9610 | | 20,000.00 | | (101.00) | | | 470,040,00 | |
| Current Loans | 9640 | | | | _ | | | 00.215,651 | |
| Uneamed Revenues | 9650 | | | | | | | 510 715 00 | |
| Deferred Inflows of Resources | 0696 | | | | | | | 0 00 | |
| SUBTOTAL | | 0.00 | 45,869.00 | 0.00 | (161.00) | 0.00 | 0.00 | 1,123,926.00 | |
| Nonoperating | - | | | | | | | | |
| Suspense Clearing | 3910 | | - : | | | | | 155,026.00 | |
| FOLAL BALANCE SHEEL ILEMS | | | (48,880.00) | 2,306,00 | (2,869.00) | 0.00 | 0.00 | (928,574,00) | |
| E. NEL INCREASEDECKEASE (B - C + | ĵ | - 11 1 | (808,637,00) | (706,443.00) | 463,020,00 | 00.0 | 0.00 | | 1,477,753.53 |
| | | 13,897,614.00 | 13,088,977,001 | 12,382,534.00 | 12,845,554.00 | | | | |
| G. ENDING CASH, PLOS CASH ACCRIMIS AND ADJUSTMENTS | SOUTHOUS | | | | | | | L | |
| סיייושוויסטטער סיית סיית סיית | 2 | THE STATE OF THE S | A CHAIN STATE OF THE PARTY OF | A CONTRACTOR OF THE PROPERTY OF THE PARTY OF | | The second second second second | The state of the s | 12,845,554.00 🚿 | |

Metropolitan Education Santa Clara County

| Safrica Clara County | | | - " | Cashflow Workshe | Cashflow Worksheet - Budget Year (2) | | | | | Form CASH |
|--|-----------|-------|---------------|--|---|------------------------------------|---|--|--|---------------|
| | Object | | Ant. | Aucust | Sonfomber | ototo C | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | |
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | 1 | | | | in the second of | Octobel | November | December | January | February |
| 3 CAS | | | 12,845,554.00 | 12,845,554.00 | 12,845,554,00 | 12.845.554.00 | 12 845 554 DO | 12 845 554 00 | 40 845 FEA ON | 12 045 554 00 |
| B. RECEIPTS | - | | - | | | | | 00.400.000.000 | OCTANA PLAN | 00,400,040,2 |
| Principal Apportionment | 0040 0040 | | | | | | | | | |
| Property Taxes | 8020-8079 | | | | | | | | | |
| Miscellaneous Funds | 6608-0808 | | | - | | | | | | |
| Federal Revenue | 8100-8299 | | | | | | | | | |
| Offher State Revenue | 8300-8599 | | | | | | | | | |
| Other Local Revenue | 8600-8799 | | • | | | | | | | |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| IOIAL RECEIPIS | | | 00.0 | 0.00 | 0.00 | 0.00 | 00'0 | 000 | 000 | 000 |
| C. DISBURSEMENTS | • | | | | | | | | 200 | 0.00 |
| Certificated Salaries | 1000-1999 | d. | | | | | | | _ | |
| Classffied Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3989 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | | | | | | | | |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | - | | | | | | • | |
| All Other Financing Uses | 7620 7600 | | | | | | | | | |
| TOTAL DISBURSEMENTS | 8607-0607 | | 0 | | | | | | | |
| D. BALANCE SHEET ITEMS | | | 00.00 | 0.00 | 00.00 | 00:00 | 00:00 | 00'0 | 0.00 | 0.00 |
| Assets and Deferred Ordfows | | | • | | | | | | | |
| Cash Not in Treasury | 2,77 | | | - | | | | | | |
| A SOUTH THE SELLY | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | ! | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 00.00 | 0.00 | 00.0 | 000 | 000 | 000 | 000 | 000 | 6 |
| Liabilities and Deferred Inflows | | | | | | | 200 | 00.0 | PG: | 0.00 |
| Accounts Payable | 9500-9599 | | | | | | | , | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Uneamed Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 0696 | | | | | | | | | |
| SUBTOTAL | | 00.0 | 0.00 | 00.00 | 00.0 | 000 | 000 | 000 | | 6 |
| Nonoperating | | | | | | | 2 | 00:0 | 00.5 | 0,00 |
| Suspense Clearing | 9910 | | _ | | | • | | | | |
| TOTAL BALANCE SHEET ITEMS | | 00'0 | 00.0 | 0.00 | טטט | 000 | 6 | 0 | 6 | 0 |
| E. NET INCREASE/DECREASE (B - C + D) | í í | | 00.0 | 000 | 000 | 00.0 | 90.0 | 00.0 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | | 12 845 554 00 | 12 845 554 00 | 10 845 EEA OO | 42 94E EE4 00 | 0.00 | 00.0 | 00.0 | 0.00 |
| G ENDING CASH DITIE CASH | | | 00-L000-L00- | 12,040,004,00 | 12,040,034,000 | 12,040,004,00 | 12,845,554.00 | 12,845,554.00 | 12,845,554.00 | 12,845,554.00 |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |
| | | | | AND THE PARTY OF THE PROPERTY OF THE PARTY O | del mes portene di sonano con con con con con con con con con c | ARC CONFORMATION AND ACCOUNTS TO A | Desire Correction of Section Control of the | CONTRACTOR AND AND AND AND AND AND AND AND AND AND | A COLOMBIA CONTRACTOR OF THE PARTY OF THE PA | |

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| Second Interim | 2021-22 INTERIM REPORT | Cashflow Worksheet - Budget Year (2) |
|----------------|------------------------|--------------------------------------|
|----------------|------------------------|--------------------------------------|

Metropolitan Education Santa Clara County

43 40360 00000000 Form CASH

| Control Cont | CASH CASH CASH Le Limit Sources Apportronment Texes eous Funds nue evenue evenue evenue sters in ncing Sources alaries aries pulies | | 12.845.554.00 0.00 | May 12.845,554.00 | June 12.845,554.00 | Accruals | Adjustments | TOTAL | BUDGET |
|--|---|-------|-----------------------|----------------------|-----------------------|--|-------------|--|--------|
| 12 12 12 12 12 12 12 12 | THE MONTH OF the Month Name): t Sources tonment unds e e n n Sources | | 12,845,554,00 | 12.845,554.00 | 12,845,554.00 | | | | |
| 8101-86169 | t Sources Tunds e e Sources | | 0.00 | 12.845.554.00 | 12,845,554.00 | | | | |
| 860 - 6879 17 - | t Sources Tunds e e o n Sources | | 0000 | | 20.1703,017,21 | Contract of the contract of th | | Contract of the Contract of th | |
| 800-00-9179 800-00 | t Sources unds unds n Sources | 0.00 | 0000 | | | | | | |
| 000 000 000 000 000 000 000 000 000 00 | unds unds Sources | 0.00 | 0000 | | | | | • | |
| 8-00-02-0979 10-02-2979 10- | unds e Bources | 0.00 | 000 | | | | _ | 00'0 | |
| 1000-100099 1000-20099 10 | ouroes Souroes | 00.00 | 000 | | | | | 00.0 | |
| 1000-022-09-0 | Sources | 00.00 | 000 | | | | | 000 | |
| 8500-85099 8500-85099 8500-85099 8500-8509 850 | Sources | 0000 | 00.0 | ļ | | | | 000 | j |
| 8-00-67799 8-00-67799 9-00-67799 9-00-6799 9-0 | Sources | 0000 | 000 | | | | | 00.0 | |
| 8910-8879 10001-9990 2000-28990 20000-28990 20000-28990 20000-28990 20000-28990 20000-28990 20000-28990 20000-28990 2000 | Sources | 00.00 | 0000 | | | | | 00.0 | |
| 1000-1999 | Sources | 0.00 | 000 | | | | | 0.00 | |
| 1000-1999 2000-2 | | 0000 | 0000 | | | | | 0.00 | |
| 1000-1999 1000 | | | | | 6 | | 1 | 0.00 | |
| 1000-1699 1000 | od Salaries Salaries Benefits d Supplies d Supplies go | | | 000 | 0.00 | 0.00 | 00.00 | 0.00 | 0.0 |
| 1000-2599 1000 10 | Salanes Benefitis d Supplies d Supplies go | | | | | | | | |
| 1000-2696 1000 10 | benefits d Supplies utlay | | | | | | | 0.00 | |
| FOUNT-4569 FOU | d Supplies utlay go | | | | | | | 0.00 | |
| CONC-1-569-9 CONC | utlay | | | İ | | | | 0.00 | |
| Control-State Control-Stat | utlay | | | | į | | | 0.00 | |
| TOOU - CESSO TOOU | ••• | | | | | | | 00:00 | |
| 7007-7049 7000 7 | | | | | | | | 0.00 | |
| 7600-7829 | | | | | | | | 00.0 | |
| 7530-7699 7630 | | | | | | | | OD O | E |
| Section 2009 | | | | | | | | 000 | |
| 9111-9199 92200-9229 9320 9320 9320 9320 9320 9320 9320 | TOTAL DISBURSEMENTS | 00.00 | 00.0 | 000 | 000 | 000 | 00.0 | 00.0 | |
| 111-8199 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-9299 1200-92999 1200-9 | . BALANCE SHEET ITEMS | | | | Si | 20.5 | 00.0 | 00.00 | 0.0 |
| \$200-9299 \$200-9299 <t< td=""><td>ssets and Deferred Outflows</td><td>•</td><td></td><td></td><td></td><td></td><td></td><td>**************************************</td><td></td></t<> | ssets and Deferred Outflows | • | | | | | | ************************************** | |
| \$200-52-58 9310 900 900 9320 9320 900 900 9320 9320 900 900 9320 9320 900 900 9340 9400 900 900 900 9400 9610 900 900 900 9610 9610 900 900 900 9620 9610 900 900 900 9620 9610 900 900 900 9620 9620 900 900 900 9620 9620 900 900 900 9620 9620 900 900 900 9620 9620 900 900 900 9620 9620 900 900 900 9620 900 900 900 900 9620 900 900 900 900 9620 900 900 900 90 | | | | | | | | | |
| \$250.00 \$320 \$0.00 \$0.00 9320 9320 \$0.00 \$0.00 9330 9330 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 \$0.00 \$0.00 9490 \$0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></t<> | | | | | | | | 0.00 | |
| 12 245,554,00 12 245,554,0 | | | | | | | | 0.00 | |
| 9320 9340 9460 9460 9600 9600 9600 9600 9600 9600 9600 96 | | | | | | | | 00.0 | |
| 9330 9630 9630 9600 <th< td=""><td>i</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td><td></td></th<> | i | | | | | | | 00.0 | |
| 9340 9340 0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></th<> | | | | | | | | 0.00 | |
| \$490 0.00 0.00 0.00 0.00 0.00 0.00 0.00 \$600-\$699 960 0.00 0.00 0.00 0.00 0.00 0.00 \$600 960 0.00 0.00 0.00 0.00 0.00 0.00 0.00 \$600 0.00< | | | | | | | | 00.0 | |
| \$500.05690 0.000 | | | | | | | | 000 | |
| 9500-9599 9500-9599 <t< td=""><td>SUBTOTAL</td><td>0.00</td><td>000</td><td>800</td><td>000</td><td>8</td><td>0</td><td>00.0</td><td></td></t<> | SUBTOTAL | 0.00 | 000 | 800 | 000 | 8 | 0 | 00.0 | |
| \$500.0599 9600.0599 9600.0599 9610 9620 </td <td>abilities and Deferred Inflows</td> <td></td> <td></td> <td></td> <td>-</td> <td>0000</td> <td>On on</td> <td>00.00</td> <td></td> | abilities and Deferred Inflows | | | | - | 0000 | On on | 00.00 | |
| 8 | | | | | | - | | i i | |
| 9940 0.00 <th< td=""><td>şį</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></th<> | şį | | | | | | | 0.00 | |
| 8 9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | | | | | | | | 0.00 | |
| S 0.00 0. | | i | | | | | | 0.00 | |
| S - C + D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 - C + D) 12.845.654.00 <t< td=""><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></t<> | | - | | | | | | 0.00 | |
| S -C+D) | | | | : | | _ | | 00'0 | |
| S - C+D | SOBIOIAL | 0.00 | 0.00 | 0.00 | 0.001 | 0.00 | 0.00 | 00.00 | |
| S | | | - | | | | | | |
| -C+D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | | | | | | 0.00 | |
| -C+D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | ^ | 00.00 | 0.00 | 0.00 | 00'0 | 00.00 | 0.00 | 0.00 | |
| 12.845.654.00 12.845.554.00 12.845.554.00 12.845.554.00 (2.845.00 (2.845.554.00 (2.845.554.00 (2.845.554.00 (2.845.554.00 (2.845 | CHASE (B - C | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 00.0 | 00'0 |
| ENDING CASH, PLUS CASH | ENDING CASH (A + E) | 11 | 12,845,554.00 | 12,845,554.00 | 12,845,554.00 | | | | |
| | ENDING CASH, PLUS CASH | | | | | | Table 1 | | |

| | Onte | estricted/Restricted | | | | |
|--|------------------------|----------------------|---------------|-----------------|---------------|-----------------------|
| | | Projected Year | % | | % | |
| | | Totals | Change | 2022-23 | Change | 2023-24 |
| Description | Object Codes | (Form 011) | (Cols. C-A/A) | Projection | (Cols, E-C/C) | Projection |
| | | (A) | (B) | (C) | (D) | (E) |
| (Enter projections for subsequent years 1 and 2 in Columns C and current year - Column A - is extracted) | 1 E; | | 4.00 | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | 100 | 4.4 | | 100 |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | | | | | |
| 2. Federal Revenues 3. Other State Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 4. Other Local Revenues | 8300-8599 8600-8799 | 5,539,920.00 | -58,96% | | -24.54% | 1,715,453,00 |
| 5. Other Financing Sources | 0000-0799 | 12,184,109.00 | -1.61% | 11,987,550,00 | 0,00% | 11,987,550.00 |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0,00% | 0.00 |
| b. Other Sources | 8930-8979 | 0,00 | 0.00% | 0,00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 17,724,029.00 | -19,54% | 14,260,924.00 | -3.91% | 13,703,003.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | i |
| a. Base Salaries | | 44 grant 1994 | | 3,648,974.67 | | 3,871,258.67 |
| b. Step & Column Adjustment | | | | 54,735.00 | *** | 58,069.00 |
| c. Cost-of-Living Adjustment | | 4.00 | | | | |
| d. Other Adjustments | | 100 | 44.7 | 167,549.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,648,974.67 | 6.09% | 3,871,258.67 | 1.50% | 3,929,327.67 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,801,045.57 | | 2,843,061.57 |
| b. Step & Column Adjustment | | | | 42,016.00 | | 42,646.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,801,045.57 | 1,50% | 2,843,061.57 | 1.50% | 2,885,707.57 |
| 3. Employee Benefits | 3000-3999 | 3,611,458.23 | 9.09% | 3,939,652.00 | 2.97% | 4,056,652,00 |
| 4. Books and Supplies | 4000-4999 | 1,345,451.00 | -4,43% | 1,285,914.00 | -26.25% | 948,339.00 |
| Services and Other Operating Expenditures 6. Capital Outlay | 5000-5999 | 3,984,956.00 | -5.02% | 3,784,810.00 | -11.49% | 3,349,903.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 6000-6999 | 1,048,061.00 | -60,75% | 411,386.00 | -75.69% | 100,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7100-7299, 7400-7499 | 00,0 | 0,00% | | 0.00% | |
| 9. Other Financing Uses | 7300-7399 | (193,671.00) | 0.50% | (194,639.00) | 0.50% | (195,613.00) |
| a. Transfers Out | 7600-7629 | 0,00 | 0.00% | 0.00 | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0,00% | 0,00 | 0.00% | 0,00 |
| 10. Other Adjustments (Explain in Section G below) | | | 3,0070 | 0,00 | 0.0078 | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 16,246,275,47 | -1.88% | 15,941,443.24 | -5,44% | 0,00 15,074,316,24 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | 15,5 11,1 15,24 | -5,4476 | 15,074,516.24 |
| (Line A6 minus line B11) | | 1,477,753.53 | | (1,680,519.24) | | (1,371,313,24) |
| D. FUND BALANCE | | | 4.0 | | | (1,371,313,24) |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 11,373,899,60 | | 12,851,653.13 | | 11 177 180 00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 12,851,653,13 | | 11,171,133,89 | | 11,171,133.89 |
| 3. Components of Ending Fund Balance (Form 01I) | | 12,501,000,15 | 100 | 11,171,133,09 | | 9,799,820.65 |
| (Enter estimated projections for subsequent years 1 and 2 | | | | | | |
| in Columns C and E; current year - Column A - is extracted) | | | | ". | | |
| a. Nonspendable b. Restricted | 9710-9719 | 20,000.00 | | 20,000.00 | | 20,000.00 |
| c. Committed | 9740 | 1,182,239.77 | | <u>-</u> | | |
| 1. Stabilization Arrangements | - 9750 | 251.041.70 | | | | |
| 2. Other Commitments | 9760 | 351,041.69 | | | 4.5 | |
| d. Assigned | 9780 | 0,00 8,863,355,69 | | | 14 | · · · |
| e. Unassigned/Unappropriated | | 0,000,000,00 | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 812,314.00 | 14 | | | |
| 2. Unassigned/Unappropriated | 9790 | 1,622,701.98 | | 11,151,133.89 | | 9,779,820.65 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | | | | | |
| (Line D31 must agree with line D2) | | 12,851,653.13 | | 11,171,133,89 | | 9,799,820.65 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) | 2023-24 Projection (E) |
|--|-----------------|---|-------------------------------------|------------------------------|------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | (L) |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 351,041.69 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 812,314.00 | | 0.00 | | 0,00 |
| c. Unassigned/Unappropriated | 9790 | 1,622,701.98 | | 11,151,133,89 | | 9,779,820,65 |
| d. Negative Restricted Ending Balances | | | | | | |
| (Negative resources 2000-9999) (Enter projections) | 979Z | L | | 0.00 | 40.0 | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years I and 2; current year - Column A - is extracted.) | | | 45 | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 2,786,057.67 | | 11,151,133,89 | | 9,779,820.65 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F2) | | 17,15% | 10 E 10 E | 69,95% | | 64,88% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. JPA ADA | | | 200 | | | |
| Used to determine the reserve standard percentage level on Line F5 | | | | | | |
| (Enter ADA for current and two subsequent years, if applicable) | | 00,0 | | 0,00 | | 0.00 |
| 2. Total Expenditures and Other Financing Uses (Line B11) | | 16,246,275.47 | | 15,941,443.24 | | 15,074,316.24 |
| 3. Less: Special Education Pass-through | | | | | | |
| (Not applicable for JPAs) | | N/A | | N/A | | N/A |
| 4. Sub-Total (Line F2 minus F3) | | 16,246,275,47 | 100 | 15,941,443,24 | | 15,074,316.24 |
| 5. Reserve Standard Percentage Level | | | | | | |
| (Refer to Form 01CSI, Criterion 10 for calculation details) | | 5% | | 5% | 5.6 0.6 | 5% |
| 6. Reserve Standard - By Percent (Line F4 times F5) | | 812,313.77 | | 797,072.16 | | 753,715.81 |
| 7. Reserve Standard - By Amount | | | | | | |
| (Refer to Form 01CSI, Criterion 10 for calculation details) | | 71,000.00 | | 71,000.00 | | 71,000,00 |
| 8. Reserve Standard (Greater of Line F6 or F7) | | 812,313.77 | | 797,072.16 | | 753,715.81 |
| 9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8) | | YES | | YES | | YES |

G. ASSUMPTIONS

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

Manual Adjustment of \$167,549 because we reduced the budget in 2021-2022 due to three vacancies for our Certificated Staff. The vacancies will be filled in fiscal year 2022-2023.

| | | | FOR ALL FUND | <i>I</i> S | | | • | |
|--|--|--|--|--|--|---|---|--|
| Description | Direct Costs Transfers In 5750 | s - Interfund Transfers Out 6750 | Indirect Cos Transfers In 7350 | ts - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out | Due From Other Funds | Due To Other Funds |
| 01I GENERAL FUND | 0700 | 0700 | 1350 | 7300 | 8900-8929 | 7600-7629 | 9310 | 9610 |
| Expenditure Detail | 0,00 | 0.00 | 0.00 | (193,671.00) | | | | |
| Other Sources/Uses Detail | | | 0,00 | 1100,011,007 | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0100 | 0.00 | 7 | |
| 08) STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | 1000 000 000 |
| Expenditure Detail Other Sources/Uses Detail | 0,00 | 0,00 | 0,00 | 0,00 | | | | |
| Fund Reconcillation | | | | | 0.00 | 0.00 | All and the second | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | 100 | | 14. | entine were the | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | The Late of the Control of the Contr | 2. 11. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20 | The Transfer of the Part of the Transfer of th | NOTES AND AND ADDRESS OF THE PARTY OF THE PARTY. | | | | |
| Fund Reconciliation | | | | | The Reserved of the Supplement | THE RESIDENCE MANAGEMENT AND | | |
| 111 ADULT EDUCATION FUND | l i | | | | | | | |
| Expenditure Detail Other Sources/Uses Detail | 0.00 | 0.00 | 193,671.00 | 0.00 | | | | 4.0 |
| Fund Reconciliation | | | | | 0.00 | 0,00 | | |
| 121 CHILD DEVELOPMENT FUND | | | , | | | | A | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | Section | |
| Other Sources/Uses Detail | | | - 0.00 | 0.00 | 0.00 | 0,00 | | |
| Fund Reconciliation | | | | | - 0.00 | 0,00 | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | 10 C 10 C 10 C 10 C 10 C 10 C 10 C 10 C |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | j | | | |
| Other Sources/Uses Detail Fund Reconciliation | | | | | 0.00 | 0,00 | Same and the second | |
| 14I DEFERRED MAINTENANCE FUND | | | | | | | 1 To 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | |
| Expenditure Detail | 0.00 | 0.00 | | | | | F to the state of | |
| Other Sources/Uses Detail | | 0.00 | | | 100,000,00 | 0.00 | | |
| Fund Reconciliation | | | | | 100,000,00 | 0.00 | | |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | 100 | |
| Other Sources/Uses Detail Fund Reconciliation | | | | | 0.00 | 0,00 | | |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | 1 × 1 × 1 | | | A second second | | | | |
| Other Sources/Uses Detail | And and an annual to the second | STORES AND STREET AND AND THE STREET | | | 0.00 | 0.00 | | |
| Fund Reconcillation | | 1 | | | 0,00 | 0.00 | | |
| 18I SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail Fund Reconcillation | | | | | 0,00 | 0.00 | | |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | 14.4 | |
| Other Sources/Uses Detail | - Anna Constitution of the | STATES OF THE PARTY OF THE PART | | | 0,00 | 0.00 | | |
| Fund Reconciliation | | | | | | 0.00 | | |
| 211 BUILDING FUND | | | 100 | | | | | |
| Expenditure Detail | 0.00 | 0,00 | | | | | | |
| Other Sources/Uses Detail Fund Reconcillation | | | | | 0,00 | 100,000.00 | | |
| 35I COUNTY SCHOOL FACILITIES FUND | | | | | | | | 100 |
| Expenditure Detail | 0.00 | 0,00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0,00 | 0.00 | 4-4 | |
| Fund Reconciliation | | | 4.0 | | 0,00 | 0.00 | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0,00 | 0,00 | | | | * | 200 | |
| Other Sources/Uses Detail Fund Reconciliation | | 7.2 | | | 0,00 | 0.00 | As a Section | 7.0 |
| 611 CAFETERIA ENTERPRISE FUND | | | - | | | | | |
| Expenditure Detail | 0,00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.0 | |
| Fund Reconciliation | | | | | 0.00 | 0,00 | 100 | |
| 67I SELF-INSURANCE FUND | | | A. 10 to 10 to 10 | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | a | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0,00 | | |
| Fund Reconciliation 711 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | 4.5 | | | 0.00 | | | |
| Fund Reconcillation | | | 1 2 2 | | 0.00 | 44.4 | | |
| 76I WARRANT/PASS-THROUGH FUND | | | e Per Sur Sur Sur | | | | | |
| Expenditure Detail | | | | | 4.00 | | | |
| Other Sources/Uses Detail | | | | | | | 10 miles | |
| Fund Reconciliation | | | | | 14.6 | | | |
| 95I STUDENT BODY FUND | | | 7 | | | | | |
| Expenditure Detail | 5.5 | | | | 44 | | | |
| Other Sources/Uses Detail | | * | | | | | 7.00 | |
| Fund Reconciliation | | | | | at the state of the state of | | | |
| TOTALS | 0:00- | 0,00 | 193,671.00 | (193,671.00) | 100,000,00 | 100,000.00 | STATE AND A STATE OF THE PARTY | A STATE OF THE STA |

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

- CRITERION: Average Daily Attendance
 This criterion is not checked for JPAs.
- CRITERION: Enrollment
 This criterion is not checked for JPAs.
- CRITERION: ADA to Enrollment
 This criterion is not checked for JPAs.
- CRITERION: Local Control Funding Formula (LCFF) Revenue This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salarles and Benefits to Total General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Unaudited Actuals

| | Salaries and Benefits | Total Expenditures | Ratio of Salaries and Benefits |
|-----------------------------|------------------------------|------------------------------|--------------------------------|
| Fiscal Year | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | to Total Expenditures |
| Third Prior Year (2018-19) | 8,750,526.23 | 13,901,058.70 | 62,9% |
| Second Prior Year (2019-20) | 8,372,875.69 | 12,067,212.09 | 69,4% |
| First Prior Year (2020-21) | 8,932,705.07 | 12,218,313.73 | 73.1% |
| | | Historical Average Ratio: | 68,5% |

| 194 B | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| JPA's Reserve Standard Percentage (Criterion 10B, Line 4); | 5.0% | 5.0% | 5.0% |
| JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the | | | |
| greater of 3% or the JPA's reserve standard percentage): | 63.5% to 73.5% | 63.5% to 73.6% | 63.5% to 73.5% |

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

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

Projected Year Totals

| | Salaries and Benefits | Total Expenditures | | |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------|---------|
| | (Form 01I, Objects 1000-3999) | (Form 01I, Objects 1000-7499) | Ratio of Salaries and Benefits | |
| Fiscal Year | | (Form MYPI, Lines B1-B8, B10) | | Status |
| Current Year (2021-22) | 10,061,478.47 | 16,246,275.47 | 61.9% | Not Met |
| 1st Subsequent Year (2022-23) | 10,653,972.24 | 15,941,443.24 | 66.8% | Met |
| 2nd Subsequent Year (2023-24) | 10,871,687.24 | 15,074,316,24 | 72.1% | Met |
| | | | | Ividt |

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

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

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

Explanation: (required if NOT met) The ratio of salaries and benefits to total expenditures are not met in fiscal years 2021-2022 and 2022-2023 because we received Covid funds and the Strong workforce grants, which resulted in higher overall expenditures that we budgeted for in Objects 4-6 in the multiyear projections. However, overall, MetroED's salaries and benefits are still increasing in our multiyear projections.

CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

| JPA's Other Revenues and Expenditures Standard Percentage Range: | -5.0% to +5.0% |
|---|----------------|
| JPA's Other Revenues and Expenditures Explanation Percentage Range: | -5.0% to +5.0% |

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|-----------------------------------|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects | s 8100-8299) (Form MYPI, Line A2) | | | Explanation (tange |
| Current Year (2021-22) | 0.00 | 0.00 | 0.0% | No |
| 1st Subsequent Year (2022-23) | | 0,00 | 0.0% | Yes |
| 2nd Subsequent Year (2023-24) | | 0.00 | 0.0% | Yes |
| | | | | |

Explanation (required if Yes) There is no change from First Interim until now.

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

| | The state of the s | | | |
|-------------------------------|--|--------------|--------|-----|
| Current Year (2021-22) | 2,882,528.00 | 5,539,920.00 | 92,2% | Yes |
| 1st Subsequent Year (2022-23) | 2,270,502.00 | 2,273,374.00 | 0,1% | No. |
| 2nd Subsequent Year (2023-24) | 2,277,615.00 | 1,715,453.00 | -24.7% | Yes |

Explanation (required if Yes) MetroED received Covid Funds in November of 2021. In addition, we are also recipients for both Round 3 and Round 4 of the Strong Workforce Program Grant in this current year. In the subsequent years, we are assuming that there are no additional Covid relief funds and Strong Workforce Grants.

Other Local Revenue (Fund 04 Objects 9600 9700) (Es

| other cook revenue (rand or, object | 5 0000-07 33) (FOIDS WITPI, LINE A4) | * • | | |
|-------------------------------------|--------------------------------------|---------------|-------|-----|
| Current Year (2021-22) | 12,409,109.00 | 12,184,109,00 | -1.8% | No. |
| 1st Subsequent Year (2022-23) | 12,613,438.00 | 11,987,550.00 | -5.0% | No |
| 2nd Subsequent Year (2023-24) | 12,149,924.00 | 11,987,550.00 | -1.3% | No |

Eunlandian

| (required if Yes) | | | |
|-------------------|------|--|------|
| <u>.</u> . | | | |
| | | | |

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

| Current Year (2021-22) | 1,098,918,00 | 1,345,451.00 | 22.4% | Yes | 9 |
|-------------------------------|------------------|--------------|-------|---------|---|
| 1st Subsequent Year (2022-23) | 844,852.00 | 1,285,914.00 | 52.2% | Yes | |
| 2nd Subsequent Year (2023-24) | 866,058.00 | 948,339.00 | 9.5% | Yes | |
| | | | | | |

Explanation (required if Yes) MetroED received Covid Funds in November of 2021 and plan to expend the \$1.7 million by fiscal year 2022-2023. There is a reduction of expenditures in Objects 4000-4999 in fiscal year 2023-2024 once we fully expend the Covid Relief funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP), Line R5)

| | Tare I and all objects 0000-0 | 222) (1 Cliff M.I.E., Pille DD) | | |
|-------------------------------|-------------------------------|---------------------------------|--------|-----|
| Current Year (2021-22) | 3,828,769,00 | 3,984,956.00 | 4.1% | No |
| 1st Subsequent Year (2022-23) | 3,811,128,00 | 3,784,810.00 | -0.7% | No |
| 2nd Subsequent Year (2023-24) | 3,906,787.00 | 3,349,903.00 | ÷14.3% | Yes |

Explanation (required if Yes) In Fiscal Year 2023-2024, MetroED did not budget any Strong Workforce grants.

43 40360 0000000 Form 01CSI

| 6B. Calculating the JPA's C | ange in Total (| Operating Revenues and Expe | enditures | | |
|--------------------------------|---------------------|--|---|-------------------------------------|---|
| DATA ENTRY: All data are extra | cted or calculated | 1. | | | |
| Object Range / Fiscal Year | | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Explanation Range |
| Total Endavol Other Co | aka awal Othawa | | - | | |
| Current Year (2021-22) | ite, and Other L | ocal Revenues (Section 6A) | | | |
| 1st Subsequent Year (2022-23) | | 15,291,637.00 14,883,940.00 | 17,724,029.00 | 15.9% | Not Met |
| 2nd Subsequent Year (2023-24) | ŀ | 14,427,539,00 | 14,260,924.00 | -4.2% | Met |
| , , , (2020 21) | ı | 14,427,009,00 | 13,703,003.00 | -5.0% | Met |
| Total Books and Supp | ies, and Service | s and Other Operating Expendit | ures (Section 6A) | | |
| Current Year (2021-22) | | 4,927,687.00 | 5,330,407.00 | 8.2% | N-121 |
| 1st Subsequent Year (2022-23) | | 4,655,980.00 | 5,070,724.00 | 8.9% | Not Met |
| 2nd Subsequent Year (2023-24) | | 4,772,845.00 | 4,298,242,00 | -9.9% | Not Met |
| | | | | | Not wet |
| | | | | | |
| 6C. Comparison of JPA Tota | Operating Re | venues and Expenditures to the | ne Standard Percentage Rang | е | |
| | | | | | |
| DATA ENTRY: Explanations are | inked from Section | on 6A if the status in Section 6B is | not mate no opter to allowed but | | |
| • | | on or the the chatter in occurring by | not met, no entry is allowed below. | • | |
| 1a. STANDARD NOT MET | Projected total o | nerating revenues have changed a | inco first intoning musications because | | re of the current or two subsequen |
| | | | | | re of the current or two subsequen will be made to bring the projected |
| operating revenues with | n the standard m | ust be entered in Section 6A above | and assumptions used in the project | etions, and what changes, if any, | will be made to bring the projected |
| | | | and mil alco dioplay in the explain | BUILD DOX DEIDYY. | |
| Explanation: | There is no | change from First Interim until now | | | |
| Federal Revenue | | | • | | |
| | | | | | |
| (linked from 6A | | | | | |
| If NOT met) | | | | | |
| | [| | | | |
| Explanation: | MetroED rec | elved Covid Funds in November o | f 2021. In addition, we are also re | cipients for both Round 3 and Rou | ind 4 of the Strong Workforce |
| Other State Revenue | Grants. | ant in this current year. In the subs | sequent years, we are assuming th | at there are no additional Covid re | elief funds and Strong Workforce |
| (linked from 6A | Grants. | | | | • |
| if NOT met) | | | | | |
| | | | | | |
| Explanation: | | | | | |
| Other Local Revenue | ł | | | | |
| (linked from 6A | ŀ | | | | |
| if NOT met) | L | | | | • |
| . 1b. STANDARD NOT MET - | Designation design | | | - | |
| subsequent fiscal years | Projected total of | perating expenditures have change | ed since first interim projections by | more than the standard in one or | more of the current or two |
| cabacquont nacai reata. | veasons for the r | projected change, descriptions of the e standard must be entered in Sec | ia mainode and secumptione need | liatha projections and what whe — | ges, if any, will be made to bring |
| projected sperding expe | iditales within the | e standard must be entered in Sec | tion 6A above and will also display | in the explanation box below. | |
| | | | | | |
| Explanation: | MetroED rec | eived Covid Funds in November of | f 2021 and plan to expend the \$1.7 | million by fiscal year 2022-2023 | There is a reduction of |
| Books and Supplies | expenditures | in Objects 4000-4999 in fiscal yea | r 2023-2024 once we fully expend | the Covid Relief funds. | -merc to a reduction of |
| (linked from 6A | | | · • | | • |
| if NOT met) | 1 | | | • • | |
| | - | | | | |
| Explanation: | In Fiscal Yea | r 2023-2024, MetroED did not bud | get any Strong Workforce grants | | |
| Services and Other Ex | s | . , , , , , , , , , , , , , , , , , , , | o, granto, | | |
| (linked from 6A | | | | | |
| if NOT met) | | | | | |

Metropolitan Education Santa Clara County

2021-22 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

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7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

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8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| 8A. Calculating the JPA's Deficit Spending St | andard Percentage Levels | | | |
|---|--|---|--|----------------------------------|
| DATA ENTRY: All data are extracted or calculated. | and an arrange Boroto | | | |
| | | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| JPA's A | Available Reserve Percentage (Criterion 10C, Line 9) | | 70.0% | 64.9% |
| | Standard Percentage Levels ailable reserve percentage): | 5.7% | 23.3% | 21.6% |
| 8B. Calculating the JPA's Deficit Spending Pe | ercentages | | | |
| DATA ENTRY: Current Year data are extracted. If Fo second columns. | orm MYPI exists, data for the t | wo subsequent years will be extrac | eted; if not, enter data for the two subse | equent years into the first and |
| | Projected \ | | | |
| | Net Change in Fund Balance (Form 01I, Section E) | Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) | Deficit Spending Level (If Net Change in Fund | |
| Fiscal Year | (Form MYPI, Line C) | (Form MYPI, Line B11) | Balance is negative, else N/A) | Status |
| Current Year (2021-22) | 1,477,753.53 | 16,246,275.47 | N/A | Met |
| 1st Subsequent Year (2022-23) | (1,680,519.24) | 15,941,443.24 | 10.5% | Met |
| 2nd Subsequent Year (2023-24) | (1,371,313.24) | 15,074,316,24 | 9.1% | Met |
| • | | | . - | |
| 8C. Comparison of JPA Deficit Spending to th | e Standard | | | |
| | | | | |
| DATA ENTRY: Enter an explanation if the standard is | s not met. | | | |
| 1a. STANDARD MET - Deficit spending, if any, h | nas not exceeded the standard | d percentage level in any of the cur | rent year or two subsequent fiscal year | rs. |
| | | | | · · · |
| Explanation: (required if NOT met) | | | | |
| | | | • | |

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| 9. | CRI | TERION | · Fund | and Cash | Ralances |
|----|-----|--------|--------|----------|----------|
| | | | | | |

| A. FUND BALANCE STA | NDARD: Projected general fund balance will be positive at the | end of the current fiscal year and two subsequent fiscal years. |
|------------------------------------|--|---|
| 9A-1. Determining if the JPA's | General Fund Ending Balance is Positive | |
| DATA ENTRY: Current Year data a | re extracted. If Form MYPI exists, data for the two subsequent years will be | e extracted; if not, enter data for the two subsequent years. |
| | Ending Fund Balance | |
| | General Fund | |
| T1 V | Projected Year Totals | |
| Fiscal Year Current Year (2021-22) | | Status |
| 1st Subsequent Year (2022-23) | | Met |
| 2nd Subsequent Year (2023-24) | | Met |
| -114 Outstand Collection (2020-24) | 9,799,62,0.00 | Met |
| A-2. Comparison of the JPA's | Ending Fund Balance to the Standard | |
| | | |
| DATA ENTRY: Enter an explanation | if the standard is not met. | |
| 1a. STANDARD MET - Projecte | ed general fund ending balance is positive for the current fiscal year and tw | vo subsequent fiscal years |
| · | , , , , , , , , , , , , , , , , , , , | o subooduorit itodal youro. |
| | | |
| | | |
| Explanation: | | |
| (required if NOT met) | | |
| | | |
| | | |
| | | |
| | | |
| B. CASH BALANCE STA | NDARD: Projected general fund cash balance will be positive a | at the end of the current fiscal year. |
| B-1. Determining if the JPA's I | Ending Cash Balance is Positive | |
| DATA ENTRY: If Form CASH exists | , data will be extracted; if not, data must be entered below. | |
| | | · · · · · · · · · · · · · · · · · · · |
| | Ending Cash Balance | |
| Fiscal Year | General Fund | N-1 |
| Current Year (2021-22) | | Met Status |
| <u> </u> | | NIG. |
| IB-2. Comparison of the JPA's | Ending Cash Balance to the Standard | |
| DATA ENTRY: Enter an explanation | if the standard is not met. | |
| 1a. STANDARD MET - Projecte | ed general fund cash balance will be positive at the end of the current fiscal | l year. |
| - | | |
| | · · · · · · · · · · · · · · · · · · · | |
| Explanation: | | |
| (required if NOT met) | | |
| | | |
| | 1 | |

10. CRITERION; Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

| Percentage Level | | JPA ADA | |
|-----------------------------|---------|---------|---------|
| 5% or \$71,000 (greater of) | 0 | to | 300 |
| 4% or \$71,000 (greater of) | 301 | to | 1,000 |
| 3% | 1,001 | to | 30,000 |
| 2% | 30,001 | to | 400,000 |
| 1% | 400,001 | and | over |

¹ Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

1st Subsequent Year

71,000.00

797.072.16

| | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---------------------------|----------------------------------|----------------------------------|
| JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten) | 0 | 0 | 0 |
| JPA's Reserve Standard Percentage Level: | 5% | 5% | 5% |

Current Year Projected Year Totals

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

| 1. | Total Expenditures and Other Financing Uses |
|----|---|
| | (Criterion 8, Item 8B) |
| _ | |

 Plus: Special Education Pass-through (Not applicable for JPAs)

 Net Expenditures and Other Financing Uses (Line B1 plus Line B2)

4. Reserve Standard Percentage Level

Reserve Standard - by Percent

(Line B3 times Line B4)

6. Reserve Standard - by Amount

(Greater of Line B5 or Line B6)

(\$71,000 for JPAs with less than 1,001 ADA, else 0)
7. JPA's Reserve Standard

| (2021-22) | (2022-23) |
|---------------|---------------|
| 16,246,275.47 | 15,941,443,24 |
| N/A | N/A |
| 16,246,275.47 | 15,941,443.24 |
| 5% | 5% |
| 812,313.77 | 797,072.16 |

71,000,00

812,313.77

California Dept of Education SACS Financial Reporting Software - 2021,2.0 File: csi-j (Rev 02/24/2021) 2nd Subsequent Year (2023-24)

N/A

15,074,316.24

15,074,316.24

753,715.81

71,000.00

753,715.81

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A JPA that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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| 10C. Calculating | the JPA's | Available | Reserve | Amount |
|------------------|-----------|-----------|---------|--------|
| | | | | |

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

| Reser | ve Amounts | Current Year Projected Year Totals (2021-22) | 1st Subsequent Year | 2nd Subsequent Year |
|-------|--|--|---------------------|---------------------|
| 1, | General Fund - Stabilization Arrangements | (2021-22) | (2022-23) | (2023-24) |
| | (Fund 01, Object 9750) (Form MYPI, Line E1a) | 351,041.69 | | |
| 2. | General Fund - Reserve for Economic Uncertainties | 351,041.08 | | |
| | (Fund 01, Object 9789) (Form MYPI, Line E1b) | 812,314.00 | | |
| 3. | General Fund - Unassigned/Unappropriated Amount | | | |
| | (Fund 01, Object 9790) (Form MYPI, Line E1c) | 1,622,701.98 | 11,151,133.89 | 9,779,820.65 |
| 4. | General Fund - Negative Ending Balances In Restricted Resources | | | 0,770,020.03 |
| | (Fund 01, Object 979Z, if negative, for each of resources 2000- 9999) (Form MYPI, Line E1d) | | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements | | | 0,00 |
| | (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0,00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties | | | |
| _ | (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount | | | |
| _ | (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8, | JPA's Available Reserve Amount | | | |
| _ | (Lines C1 thru C7) | 2,786,057.67 | 11,151,133.89 | 9,779,820.65 |
| 9. | JPA's Available Reserve Percentage (Information only) | | - | |
| | (Line 8 divided by Section 10B, Line 3) | 17.15% | 69.95% | 64.88% |
| | JPA's Reserve Standard | | | |
| | (Section 10B, Line 7): | 812,313.77 | 797,072.16 | 753,715.81 |
| | Status: | Met | Met | Met |

10D. Comparison of JPA Reserve Amount to the Standard

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

| STANDARD MET - Available reserves have met the standard for the current year and two subsequent fisc | ficcal years |
|--|--------------|
|--|--------------|

| Explanation: | |
|-----------------------|--|
| (required if NOT met) | |
| · | |
| * | |

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| SUP | PLEMENTAL INFORMATION | | |
|------|--|---|--------------------|
| DATA | ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer. | | |
| S1. | Contingent Liabilities | | |
| 1a. | Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? | No | |
| 1b. | If Yes, identify the liabilities and how they may impact the budget: | | |
| | | | |
| | | | |
| | | | |
| S2. | Use of One-time Revenues for Ongoing Expenditures | | |
| 1a. | Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? | No | |
| 1b. | If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the one- | going expenditures in the follow | ring fiscal years: |
| | | | |
| | | | |
| | | | |
| S3. | Temporary Interfund Borrowings | | |
| 1a. | Does your JPA have projected temporary borrowings between funds? | | 7 |
| 1h | (Refer to Education Code Section 42603) | No | |
| 1b. | If Yes, identify the interfund borrowings: | | |
| | | • | |
| | | | |
| | | - | |
| S4. | Contingent Revenues | | |
| 1a, | Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act | | |
| | (e.g., parcel taxes, forest reserves)? | No | |
| 1b. | If Yes, Identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be | replaced or expenditures reduce | ced: |
| Ϋ. | | | |
| | | | |
| | | - · · · · · · · · · · · · · · · · · · · | |
| . " | | | |

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S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

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

JPA's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fu | 1d | | | · | |
| This item is not applicable for JPAs. | | | | | |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2021-22) | 0.00 | 0,00 | 0.0% | 0.00 | Met |
| st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0,00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2021-22) | 0.00 | 0,00 | 0.0% | 0.00 | 11-4 |
| st Subsequent Year (2022-23) | 0,00 | 0.00 | 0.0% | 0.00 | Met Met |
| nd Subsequent Year (2023-24) | 0,00 | 0.00 | 0.0% | 0.00 | Met |
| the general fund operational budget? | | | | No. | |
| Include transfers used to cover operating deficits | | | | No No | |
| Include transfers used to cover operating deficits | | | | No | |
| Include transfers used to cover operating deficits 5B. Status of the JPA's Projected Contribu | tions, Transfers, and Capital | | | No | |
| Include transfers used to cover operating deficits 5B. Status of the JPA's Projected Contribut ATA ENTRY: Enter an explanation if Not Met for it. This item is not applicable for JPAs. | tions, Transfers, and Capital | | | No | |
| Include transfers used to cover operating deficits 5B. Status of the JPA's Projected Contribu ATA ENTRY: Enter an explanation if Not Met for i | tions, Transfers, and Capital tems 1b-1c or if Yes for Item 1d. | Projects | the current y | | rs. |
| Include transfers used to cover operating deficits 5B. Status of the JPA's Projected Contribu ATA ENTRY: Enter an explanation if Not Met for i | tions, Transfers, and Capital tems 1b-1c or if Yes for Item 1d. | Projects | the current y | | rs. |
| Include transfers used to cover operating deficits 5B. Status of the JPA's Projected Contribu ATA ENTRY: Enter an explanation if Not Met for i 1a. This item is not applicable for JPAs. 1b. MET - Projected transfers in have not char | tions, Transfers, and Capital tems 1b-1c or if Yes for Item 1d. | Projects | the current y | | rs. |
| include transfers used to cover operating deficits 5B. Status of the JPA's Projected Contribu ATA ENTRY: Enter an explanation if Not Met for i 1a. This item is not applicable for JPAs. 1b. MET - Projected transfers in have not char Explanation: | tions, Transfers, and Capital tems 1b-1c or if Yes for Item 1d. | Projects | the current y | | rs. |
| nclude transfers used to cover operating deficits 5B. Status of the JPA's Projected Contribu ATA ENTRY: Enter an explanation if Not Met for i 1a. This item is not applicable for JPAs. 1b. MET - Projected transfers in have not char | tions, Transfers, and Capital tems 1b-1c or if Yes for Item 1d. | Projects | the current y | | rs. |
| iB. Status of the JPA's Projected Contribu TA ENTRY: Enter an explanation if Not Met for it. This item is not applicable for JPAs. This item is not applicable for JPAs. Explanation: | tions, Transfers, and Capital tems 1b-1c or if Yes for Item 1d. | Projects | the current y | | rs. |

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| 10. | WET TO TO TO TO THE TENT OF | at have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years. |
|-----|---|---|
| | Explanation: (required if NOT met) | N/A |
| 1d. | NO - There have been no ca | apital project cost overruns occurring since first interim projections that may Impact the general fund operational budget. |
| | | |
| | Project Information: (required if YES) | |
| | | |
| | | |

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S6. Long-term Commitments

Identify all existing and new multilyear commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

1 Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

| | 36A. | <u>Identification</u> | of the | JPA's | Long-term | Commitments |
|--|------|-----------------------|--------|-------|-----------|-------------|
|--|------|-----------------------|--------|-------|-----------|-------------|

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

| all offier data, as applicable. | | | | | | | |
|--|--|--|-------------------------------------|------------------------------|---|--------------|--|
| a. Does your JPA have lor (If No, skip items 1b and | ng-term (multiye d 2 and section | ear) commitments? is S6B and S6C) | | Yes | | | |
| b. If Yes to Item 1a, have since first interim project | new long-term o ctions? | (multiyear) commitments been In | ocurred | No | | | |
| If Yes to Item 1a, list (or up benefits other than pension | date) all new a is (OPEB); OPi | ind existing multiyear commitmen EB is disclosed in Item S7A. | nts and required | annual debt servio | e amounts. Do not include lon | ig-term comm | nitments for postemploymen |
| Type of Commitment | # of Years Remaining | Funding Sources (Reve | SACS Fund and enues) | Object Codes Us Del | ed For: ot Service (Expenditures) | | Principal Balance as of July 1, 2021 |
| Leases Certificates of Participation | | | | | | | |
| General Obligation Bonds | | | | | | | |
| Supp Early Retirement Program | | | | | | | |
| State School Building Loans | | | | · | | | |
| Compensated Absences | | General Ed & Adult Ed Fund | | Compensated Ab | ences | | 162,399 |
| Other Long-term Commitments (do | not include OP | 'EB) | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| TOTAL: | | | | | | | 400 000 |
| | | | | | · | | 162,399 |
| Type of Commitment (conti | nued) | Prior Year (2020-21) Annual Payment (P & I) | Curren (2021 Annual F (P 8 | 1-22) ³ ayment | 1st Subsequent Year (2022-23) Annual Payment (P & I) | | 2nd Subsequent Year (2023-24) Annual Payment |
| Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences | | 26,508 | | 26,508 | (red) | 26,508 | (P & I) 17,672 |
| General Obligation Bonds Supp Early Retirement Program State School Building Loans | | | | | | | |

| Type of Communent (Continued) | (P&I) | (P&I) | (P&I) | (P & I) |
|--|-------------------------------|--------|--------|-------------|
| eases | 26,508 | 26,508 | 26,508 | 17,672 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| The second secon | · · | | | |
| other Long-term Commitments (continued): | | | | |
| | | | | |
| · | | | | |
| | | | | |
| | | | | |
| | | | | - |
| | | | · · | |
| | | | | - |
| | | | | |
| | | | | |
| Total Annual Payments: | 26,508 | 26,508 | 26,508 | 17,672 |
| Has total annual payment increas | ed over prior year (2020-21)? | No | No | No |

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| S6B. | S6B. Comparison of the JPA's Annual Payments to Prior Year Annual Payment | | | | | |
|--------|---|--|--|--|--|--|
| | ENTRY: Enter an explanation if Yes. | | | | | |
| 1a. | 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent years. | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 000 | | | | | | |
| 30C. I | Identification of Decreases to Funding Sources Used to Pay Long-term Commitments | | | | | |
| DATA | ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2. | | | | | |
| 1. | Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | | | | | |
| | No | | | | | |
| 2. | | | | | | |
| | No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments. | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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S7. Unfunded Liabilitles

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

| S7A. | dentificati | on of the JPA's Estimated Unfunded Liability for P | ostemployment E | Benefits Other Than Pension | s (OPEB) | |
|-----------------|--|---|-----------------------|---|--------------------------------|-----------------------|
| DATA | ENTRY: Cli | ok the appropriate button(s) for items 1a-1c, as applicable. ta in items 2-4. | | | | ter First Interim and |
| 1. | | rour JPA provide postemployment benefits han pensions (OPEB)? (If No, skip items 1b-4) | | Yes | | |
| | b. If Yes first In | to Item 1a, have there been changes since terim in OPEB-liabilities? | | No | | |
| | | to Item 1a, have there been changes since arim in OPEB contributions? | | No | · | |
| 2. | OPEB Lia | hilition | | First Interim | | |
| ۷. | | OPEB llability | | (Form 01CSI, Item S7A) | Second Interim | |
| | | plan(s) fiduciary net position (if applicable) | | 3,622,312.00 | 3,647,375.00 | |
| | c. Total/I | Net OPEB liability (Line 2a minus Line 2b) | | 0,00 | 0,00 | |
| | | · | | 3,622,312.00 | 3,647,375.00 | |
| or an actuarial | OPEB liability based on the JPA's estimate | | | _ | | |
| | | ctuarial valuation? | | Actuarial | Actuarial | |
| | | ed on an actuarial valuation, indicate the measurement dat OPEB valuation | e | Jun 30, 2020 | Jun 30, 2021 | |
| 3. | actuaria Curre 1st S | ntributions actuarially determined contribution (ADC) if available, per al valuation or Alternative Measurement Method ant Year (2021-22) ubsequent Year (2022-23) Subsequent Year (2023-24) | | First Interim (Form 01CSI, item S7A) 0.00 0.00 0.00 | Second Interim 0.00 0.00 0.00 | |
| | (Funds | umount contributed (for this purpose, include premiums paid 01-70, objects 3701-3752) | d to a self-insurance | | | |
| | | ent Year (2021-22) ubsequent Year (2022-23) | | 23,600.00 | 27,600.00 | |
| | | Subsequent Year (2023-24) | | 23,600.00 | 27,600.00 | |
| | | OPEB benefits (equivalent of "pay-as-you-go" amount) | | 23,600.00 | 27,600.00 | |
| | Curre | ent Year (2021-22) | | 0.00 | 0.00 | |
| | 1st S | ubsequent Year (2022-23) | | 0,00 | 0.00 | |
| | 2nd 5 | Subsequent Year (2023-24) | | 0.00 | 0.00 | |
| | | of retirees receiving OPEB benefits | | | | |
| | | ent Year (2021-22) ubsequent Year (2022-23) | | 53 | 52 | |
| | 2nd 8 | Subsequent Year (2023-24) | | 53 | 52 | |
| 4. | Comments | | • | | 52_ | |
| | | | | | | |
| | | | | · · · · · · · · · · · · · · · · · · · | | |
| | | | | | • | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | • | | | | |

| 7B. Ide | entification of the JPA's Unfunded Liability for Self-insurance Pr | rograms | | |
|--------------------|---|--|--|--|
| ATA EN Second I | ITRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First laterim data in items 2-4. | Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and | | |
| 1. ε | Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4) | No | | |
| b | If Yes to Item 1a, have there been changes since first interim in self-insurance liabilities? | n/a | | |
| c | . If Yes to Item 1a, have there been changes since first interim in self-insurance contributions? | n/a | | |
| а | ielf-Insurance Liabilities . Accrued liability for self-insurance programs . Unfunded liability for self-insurance programs | First Interim (Form 01CSI, Item S7B) Second Interim | | |
| | elf-Insurance Contributions Required contribution (funding) for self-insurance programs Current Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24) | First Interim (Form 01CSI, Item S7B) Second Interim | | |
| b | . Amount contributed (funded) for self-insurance programs Current Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24) | | | |
| 4. C | omments: | | | |
| | | | | |
| | | | | |

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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The JPA must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the JPA governing board and superintendent.

| S8A. Cost Analysis of JPA's | Labor Agree | ments - Certificated (Non-manage | ement) Employees | | |
|--|------------------|---|--------------------------------|--|--|
| | | | | | |
| DATA ENTRY: Click the appropr | iate Yes or No | button for "Status of Certificated Labor | Agreements as of the Previou | us Reporting Period." There are no extra | actions in this section. |
| | | of the Previous Reporting Period | | | |
| Vere all certificated labor negoti | ations settled a | s of first interim projections? | No | | |
| | If Yes or i | n/a, complete number of FTEs, then sk | ip to section S8B. | | |
| | If No, con | tinue with section S8A. | | | |
| ertificated (Non-management | N Calami and B | Prove Pri blanca di Al | | | |
| erenogren (Mott-Manufallelli | ı, dalaly aliq b | Prior Year (2nd Interim) | 0 | | |
| | | (2020-21) | Current Year (2021-22) | 1st Subsequent Year | 2nd Subsequent Year |
| lumber of certificated (non-man | agement) | (LOZU EI) | (2021-22) | (2022-23) | (2023-24) |
| ıll-time-equivalent (FTE) positio | ns | 28.1 | 28.1 | 28.1 | |
| | | | | 1.03 | 28. |
| 1a. Have any salary and ben | | s been settled since first interim projec | | | |
| | If Yes, and | d the corresponding public disclosure d | locuments have been filed with | the COE, complete question 2. | |
| | If Yes, and | d the corresponding public disclosure d | ocuments have not been filed | with the COE, complete questions 2-4. | |
| | ii ivo, com | plete questions 5 and 6. | | | |
| 1b. Are any salary and benef | fit negotiations | still unsettled? | |] | |
| | | nplete questions 5 and 6. | Yes | 1 | |
| | | | | | |
| egotiations Settled Since First II 2. Per Government Code S | nterim Projectio | ons | | <u> </u> | |
| 2. Fer Government Code 5 | ection 3547.5(8 | a), date of public disclosure board mee | ting: | | |
| 3. Period covered by the ag | reement | Begin Date; | | 4B.4 | · 1 |
| | , | Bogiii Bato, | En | d Date: | j - |
| Salary settlement: | *- <u>-</u> | | Current Year | 1st Subsequent Year | 2nd Subsequent V |
| ttore of ± Control | | | (2021-22) | | 2nd Subsequent Year (2023-24) |
| is the cost of salary settle | ement included | in the interim and multiyear | | | (2020 24) |
| projections (MYPs)? | | | | | |
| | | One Year Agreement | | | · |
| | rotal cost | of salary settlement | | | |
| • | % change | in colony ashedula from adams. | | | |
| | 76 Change | in salary schedule from prior year or | | | |
| | | Multiyear Agreement | | | |
| ·- — · | Total cost | of salary settlement | | | <u> </u> |
| • | | | | | |
| | % change | in salary schedule from prior year text, such as "Reopener") | | | |
| | (may enter | text, such as "Reopener") | | <u> </u> | |
| • | Identify the | source of funding that will be used to | support multivear salary comm | nîtments: | |
| | | <u> </u> | | | _: |
| | | | | • | |
| | | | • | | A Comment of the Comm |
| | | | | | |
| • | | | | | |
| gotiations Not Settled | | | | | |
| Cost of a one percent inci- | rease in salary | and statutory benefits | 25,683 | • | • |
| | | en en en en en en en en en en en en en e | | , . | And the second second |
| | - , | • | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| 6. Amount included for any t | entative salarv | schedule increases | (2021-22) | (2022-23) | (2023-24) |
| , - | | | | | |

| ertli | icated (Non-management) Health and Welfare (H&W) Benefits | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---------------------------|---|--------------------------------|--|----------------------------------|
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. | Total cost of H&W benefits | Yes | Yes | Yes |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |
| | L S S S S S S S S S S S S S S S S S S S | | | |
| ertif ince | icated (Non-management) Prior Year Settlements Negotiated First Interim Projections | | | |
| re aı ettler | ny new costs negotiated since first interim projections for prior year ments included in the interim? | | | |
| | If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: | | | |
| | | | | |
| | | | | |
| ertifi | cated (Non-management) Step and Column Adjustments | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| 1. | Are step & column adjustments included in the interim and MYPs? | | | |
| 2. | Cost of step & column adjustments | Yes | Yes Yes | Yes |
| 3, | Percent change in step & column over prior year | | | |
| | | | <u> </u> | |
| ertifi | cated (Non-management) Attrition (layoffs and retirements) | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| 1. | Are savings from attrition included in the interim and MYPs? | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | |
| ertifi st otl enuse | cated (Non-management) - Other ler significant contract changes that have occurred since first interim projectio es, etc.): | ns and the cost impact of each | change (i.e., class size, hours of emplo | ryment, leave of absence, |
| ** | | | | |
| | | | | |
| | | | | |
| | · · · | | | |
| | | | | <u> </u> |
| | | | | |
| | | | | |
| | | | | |

| S8B. | Cost Analysis of JPA's Labor Agre | ements - Classified (Non-mana | gement) Em | ployees | | | |
|-----------------|---|--|----------------|--|---|-------------------|----------------------------------|
| DATA | ENTRY: Click the appropriate Yes or No | button for "Status of Classified Lab | or Agreement | s as of the Previous | Reporting Period." There are | no extractio | ns in this section. |
| Status | of Classified Labor Agreements as o all classified labor negotiations settled as If Yes or n/a, complete number of FTE If No, continue with section S8B, | of the Previous Reporting Period | | No | | | |
| Classi | fied (Non-management) Salary and B | enefit Negotiations | | | | | |
| | | Prior Year (2nd Interim) (2020-21) | | rent Year 021-22) | 1st Subsequent Yea (2022-23) | r | 2nd Subsequent Year (2023-24) |
| Numbe FTE po | er of classified (non-management) ositions | 25.0 | | 25.3 | | 25,3 | 25.3 |
| 1a. | ir yes, a | ns been settled since first interim pro nd the corresponding public disclosu nd the corresponding public disclosu mplete questions 5 and 6. | re documents | No have been filed wit have not been filed | h the COE, complete question I with the COE, complete ques | 2. stions 2-4. | |
| 1b. | Are any salary and benefit negotiation If Yes, co | s still unsettled? omplete questions 5 and 6. | | No | | | |
| Negoti | ations Settled Since First Interim Project | ions | | | | | |
| 2. | Per Government Code Section 3547.5 | (a), date of public disclosure board n | neeting: | Jul 14, 20 | 21 | | |
| 3. | Period covered by the agreement: | Begin Date: Jul | 01, 2021 | Ei | nd Date: Jun 30, 202 | 22 | - |
| 4. | Salary settlement: | | | rent Year 021-22) | 1st Subsequent Yea (2022-23) | r | 2nd Subsequent Year (2023-24) |
| | Is the cost of salary settlement include projections (MYPs)? | d in the interim and multiyear | | Yes | Yes | | Yes |
| | Total cos | One Year Agreement it of salary settlement | | 199,072 | | | |
| | % chang | e in salary schedule from prior year or | | | | | |
| | Total cos | Multiyear Agreement t of salary settlement | <u> </u> | | | | |
| | % change (may ent | e in salary schedule from prior year er text, such as "Reopener") | <u> </u> | | | | |
| | Identify to | ne source of funding that will be used | I to support m | ultiyear salary com | mitments: | | |
| | | | | | | | |
| Neaptis | tions Not Settled | | | | | | |
| 5. | Cost of a one percent increase in salar | y and statutory benefits | | 20,917 | | | |
| 6. | Amount included for any tentative salar | v schedule increases | | ent Year 021-22) | 1st Subsequent Year (2022-23) | · . | 2nd Subsequent Year (2023-24) |

| Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---------------------------------|---|---|
| V | | , |
| Yes | Yes | Yes |
| | | |
| | | |
| | | |
| NI- |] | |
| NO | | <u> </u> |
| | | |
| Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| (LUZI / LL) | (2022-25) | (2023-24) |
| | | |
| | | |
| | | |
| Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| | | |
| | | |
| ost impact of each (i.e., house | of analysis and the second | |
| - | | ses, etc.): |
| | | |
| | | |
| | | · |
| | | <u> </u> |
| | | |
| | | |
| | Yes No Current Year (2021-22) Current Year (2021-22) Current Year (2021-22) | Yes Yes No Current Year 1st Subsequent Year (2021-22) (2022-23) Current Year 1st Subsequent Year (2021-22) (2022-23) |

| S8C. | Cost Analysis of JPA's Labor Agreer | nents - Management/Supervis | sor/Confidential Employees | | <u> </u> |
|------------------|--|--|-------------------------------------|--|--------------------------------------|
| DATA in this | A ENTRY: Click the appropriate Yes or No basection. | outton for "Status of Management/ | Supervisor/Confidential Labor A | Agreements as of the Previous Reportin | ng Period." There are no extractions |
| Statu Were | s of Management/Supervisor/Confidentiall managerial/confidential labor negotiation if Yes or n/a, complete number of FTEs, if No, continue with section S8C. | ns settled as of first interim project | Previous Reporting Period lions? No | 2 | |
| Mana | gement/Supervisor/Confidential Salary a | and Benefit Negotiations | | | |
| | | Prior Year (2nd Interim) (2020-21) | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| Numb | er of management, supervisor, and lential FTE positions | 13.0 | 12.4 | 1: | 2.4 |
| 1a. | Have any salary and benefit negotiations If Yes, com | been settled since first interim properties | ojections? | | |
| | If No, comp | olete questions 3 and 4. | 110 | | |
| 1b. | Are any salary and benefit negotiations s | still unsettled? aplete questions 3 and 4. | Yes | | |
| Negot | iations Settled Since First Interim Projection | ns · | | | |
| 2. | Salary settlement: | _ | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| | Is the cost of salary settlement included in projections (MYPs)? | Į | Yes | Yes | Yes |
| | Total cost of | of salary settlement | | | |
| | Change in (may enter | salary schedule from prior year text, such as "Reopener") | | | |
| Negot | ations Not Settled | | | | |
| 3. | Cost of a one percent increase in salary a | and statutory benefits | 17,882 | | |
| 4. | Amount included for any tentative salary | schedule increases | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| | | L Contraction (Note as Ca | | | |
| Manaç Health | gement/Supervisor/Confidential and Welfare (H&W) Benefits | | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| 1. 2. | Are costs of H&W benefit changes included Total cost of H&W benefits | ed in the Interim and MYPs? | Yes | Yes | Yes |
| 3. 4. | Percent of H&W cost paid by employer Percent projected change in H&W cost or | ver prior year | | | |
| | | | | | |
| | pement/Supervisor/Confidential nd Column Adjustments | Г | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| 2. | | · · · · · · · · · · · · · · · · · · · | Yes | Yes | Yes |
| 3. | Percent change in step & column over pri | or year | | | |
| Manag Other I | ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.) | - 4 T - 1 - 12.23 T - 14 | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
| 12. | Are costs of other benefits included in the Total cost of other benefits | interim and MYPs? | No No | No | No |
| 3. | Percent change in cost of other benefits o | ver prior year | | | |

Metropolitan Education Santa Clara County

2021-22 Second Interim General Fund Joint Powers Agency (JPA) Criteria and Standards Review

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an Interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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| חת | NITIONAL FISCAL INDI | CATORS | |
|----------------|---|---|--|
| | | | |
| he fo | illowing fiscal indicators are designer lert the reviewing agency to the | gned to provide additional data for reviewing agencies. A "Yes" and need for additional review. | swer to any single indicator does not necessarily suggest a cause for concern, but |
| ATA lata fr | ENTRY: Click the appropriate Yom Criterion 9. | es or No button for items A2 through A9 except items A3 and A4, v | which are not applicable for JPAs; Item A1 is automatically completed based on |
| A1. | Do cash flow projections show negative cash balance in the g are used to determine Yes or | that the JPA will end the current fiscal year with a eneral fund? (Data from Criterion 9B-1, Cash Balance, No) | No No |
| A2. | Is the system of personnel pos | ition control independent from the payroll system? | Yes |
| A3. | Is enrollment decreasing in bo | th the prior and current fiscal years? | n/a |
| A4 . | Are new charter schools opera enrollment, either in the prior of | ting in JPA boundaries that impact the JPA's r current fiscal year? | n/a |
| A5. | or subsequent fiscal years of the | gaining agreement where any of the current ne agreement would result in salary increases that njected state funded cost-of-living adjustment? | No |
| A6. | Does the JPA provide uncapper retired employees? | ed (100% employer paid) health benefits for current or | No |
| A7 | Is the JPA's financial system In | dependent of the county office system? | No |
| A8. | Does the JPA have any reports Code Section 42127.6(a)? (If Y | that indicate fiscal distress pursuant to Education es, provide copies to the county office of education.) | No |
| A9. | Have there been personnel che official positions within the last | inges in the JPA director or financial 12 months? | Yes |
| hen p | providing comments for additiona | al fiscal indicators, please Include the item number applicable to ea | ch comment. |
| - | Comments: A (optional) | 9- New CBO and New Director of Business Services as of First Int | erlm. |

End of Joint Powers Agency Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0 3/3/2022 5:18:08 PM

43-40360-0000000

Second Interim 2021-22 Original Budget Technical Review Checks

Metropolitan Education

Santa Clara County

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

F - <u>Fatal</u> (Data must be corrected; an explanation is not allowed)
W/WC - <u>Warning/Warning</u> with <u>Calculation</u> (If data are not correct, correct the data; if data are correct an explanation is required)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-GOALXFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALXFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOAL**FUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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43-40360-0000000

Second Interim 2021-22 Board Approved Operating Budget Technical Review Checks

Metropolitan Education

Santa Clara 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)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

CHK-FUND*FUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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43-40360-0000000

Second Interim 2021-22 Projected Totals Technical Review Checks

Metropolitan Education

Santa Clara County

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

- 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUND*RESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

CHK-FUNDxFUNCTION-A = (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (W) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (W) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been

provided.

PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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43-40360-0000000

Second Interim 2021-22 Actuals to Date Technical Review Checks

Metropolitan Education

Santa Clara 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOAL**FUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOAL**FUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.