

**HAPPY VALLEY SCHOOL DISTRICT  
BOARD OF TRUSTEES**

**June 15, 2022  
3:30 pm, Library  
Agenda**

**A. Approval of Agenda**

**B. Approval of Minutes- Regular Board Meeting, June 8, 2022**

**C. Community Input**

Members of the audience are welcome to address the Board of Trustees at this time during the meeting regarding items not listed on this agenda. The Trustees may ask questions for clarity but cannot take action on those matters, if desired, until such matters are appropriately placed on a future agenda, according to law. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter (Board bylaws 9323).

**D. Board Report**

**E. Superintendent's Report**

**F. Staff Report**

**G. Action Items**

**1. Approval of the 2022/2023 LCAP**

The Board will consider approval of the 2022/2023 LCAP, which includes LCFF Budget Overview for parents.

**2. Approval of the 2022/2023 Budget**

The Board will consider approval of the budget for the 2022/2023 school year.

**3. AB 1200 Public Disclosure of Collective Bargaining Agreement with the Happy Valley Education Association**

The Board will consider approval of the district's disclosure of the fiscal impact of the 2022/2024 Collective Bargaining Agreement over the relevant fiscal years.

**4. Contract Agreement**

The Board will consider approval of the Collective Bargaining Agreement for July 1, 2022-June 30, 2024, with the Happy Valley Education Association.

**5. Revised School Calendar**

The Board will consider approval of the revised school calendar adding August 5<sup>th</sup> as a teacher workday.

**6. Revised Board Schedule**

The Board will consider approval of a revised Board Schedule.

**7. Board Policy 3100**

The Board will review and consider approval of the changes to Board Policy 3100.

**8. Salary Schedule for Administrative Assistants**

The Board will consider approval of an 8 % increase effective July 1, 2022, to the following salary schedules:

1. Classified CLCONF-Administrative Assistant, Confidential
2. Classified CLADASST- Administrative Assistant 1

**9. Medical Cap Increase**

The Board will consider approval of an increase to the District's Medical Cap of \$1400.00 effective 10/1/22 and \$1500.00 effective 10/1/23, for the following positions:

1. Classified CLCONF- Administrative Assistant, Confidential
2. Classified CLADASST- Administrative Assistant 1
3. Superintendent/Principal.

**H. Consent Agenda**

1. The Board will consider approval of vendor warrants paid since the last meeting.

**I. Communications and Announcements**

1. Aug. 10- First Day of School
2. Aug. 17- Board Meeting, 3:30 pm, Library
3. Aug. 31- Back to School Night, Time TBA

**J. Closed Session**

Board will discuss the Superintendent/Principal Contract.

**K. Report Out of Closed Session**

**L. Adjournment**

Happy Valley School District  
Regular Board Meeting  
June 8, 2022  
MINUTES

The meeting was called to order by the Board President at 3:32pm

BOARD MEMBERS PRESENT: Freeman, Frandle, Willet, Hodges

BOARD MEMBERS ABSENT: Click Richardson

STAFF MEMBERS PRESENT: Stewart, Lynd

- A. APPROVAL OF THE AGENDA  
MSC HODGES/FRANDLE to approve the Board Meeting agenda as written. Unanimous.
- B. APPROVAL OF THE MINUTES  
MSC FRANDLE/HODGES to approve the minutes from the Regular Board Meeting May 11, 2022. Unanimous.
- C. COMMUNITY INPUT  
None.
- D. BOARD REPORT  
1. Katie Freeman and Jacob Willet reported graduation was beautiful and a great end to the year.
- E. SUPERINTENDENT'S REPORT  
Michelle Stewart informed the Board of the following:
  - 1. Nice last week of school.
  - 2. Started home visits.
- F. STAFF REPORT  
None.
- G. PUBLIC HEARING
  - 1. PUBLIC HEARING - 2022-2023 LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)  
MSC WILLET/FRANDLE to close the meeting for a Public Hearing at 3:41pm allowing for comment on the 2022-2023 Local Control and Accountability Plan.  
MSC HODGES/FRANDLE to reopen the meeting at 3:42pm there being no public comment.
  - 2. PUBLIC HEARING - 2022-2023 BUDGET  
MSC WILLET/FRANDLE to close the meeting for a Public Hearing at 3:43pm allowing for comment on the proposed budget for the 2022-2023 school year.  
MSC HODGES/FRANDLE to reopen the meeting at 3:44pm there being no public comment.

3. PUBLIC HEARING - 2021-2022 PROPOSITION 30 FUNDING USAGE AND REPORTING

MSC WILLET/FRANDLE to close the meeting for a Public Hearing at 3:45pm allowing for comment on the 2021-2022 Proposition 30 Funding Usage and reporting.

MSC HODGES/FRANDLE to reopen the meeting at 3:46pm there being no public comment.

H. INFORMATION ITEMS

1. FIRST READING 2022-2023 LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Board received a first reading of the 2022-2023 Local Control and Accountability Plan. There were no questions or further input.

2. LOCAL INDICATORS - CALIFORNIA SCHOOL DASHBOARD

The Board received information regarding the Local Indicators for Happy Valley School.

3. PARENT SURVEY

The Board received information regarding the 2021-2022 parent survey.

4. KINDERGARTEN EXTENDED DAY

The Board received information regarding an extended day for Kindergarten. BP 6112.

5. FIRST READING 2022-2023 BUDGET

The Board received a first reading of the 2022-2023 Budget. Michelle Stewart explained to the Board, Happy Valley's reserves in excess of the minimum and the reasons for the reserves. The 2022-2023 Budget Adoption Statement of Reasons Over Minimum was gone over stating the uses for these reserves. There were no questions or further input.

6. ENDOWMENT FUND STATEMENT

The Board received information regarding the Endowment Fund Statement from the last quarter.

I. ACTION ITEMS

1. BOARD RESOLUTION #21-22-06 PROPOSITION 30 FUNDING USAGE AND REPORTING

MSC WILLET/HODGES to approve Resolution #21-22-06, 2021-2022 Proposition 30 Funding Usage and Reporting. Unanimous.

2. BOARD RESOLUTION #21-22-07 YEAR END TRANSFERS

MSC HODGES/WILLET to approve Resolution #21-22-07, Authorizing Necessary end of year transfers. Unanimous.

3. BOARD RESOLUTION #21-22-08 AUTHORIZING ANNUAL TRANSFER OF COUNTY ENDOWMENT FUND 57 FUND TO FUND 01 GENERAL FUND

MSC HODGES/WILLET to approve Resolution #21-22-08, Authorization the Annual transfer of money from Fund 57 to Fund 01. Unanimous.

4. BOARD RESOLUTION #21-22-09 AUTHORIZING ANNUAL TRANSFER OF

GENERAL FUND 01 FUNDS TO FUND 17 SPECIAL RESERVE FUND FOR OTHER



THAN CAPITAL OUTLAY PROJECTS

MSC HODGES/FRANDLE to approve Resolution #21-22-08,  
Authorizing Annual Transfer Of General Fund 01 to Fund 17 Special Reserve Fund  
for Other Than Capital Outlay Projects. Unanimous.

5. SOCIAL STUDIES TEXTBOOK ADOPTION

MSC WILLET/FRANDLE to approve Teacher Created Materials Social Studies as the  
the adopted instructional materials for grades K-5. Unanimous.

6. GREEN SCHOOLS POLICY STATEMENT

MSC HODGES/WILLET to approve the Green Schools Policy Statement, making  
Happy Valley a Green Business. Unanimous.

7. CONTRACT WITH OHLSEN FOODS

MSC WILLET/HODGES to approve a contract with Ohlsen Foods to provide lunch at  
Happy Valley School for the 2022-2023 school year. Unanimous.

J. CONSENT AGENDA

MSC HODGES/WILLET to approve the following consent items:

1. Vendor warrants paid since the last meeting. Unanimous.
2. Donation of Houghton Mifflin textbooks to Goodwill. Unanimous.

K. COMMUNICATION AND ANNOUNCEMENTS

1. June 15, 2022 - Board Meeting, 3:30pm, Library
2. August 10, 2022 - First Day of School
3. August 17, 2022 - Board Meeting, 3:30pm, Library
4. August 31, 2022 - Back to School Night, Time TBA

L. CLOSED SESSION

The Board adjourned into closed session at 4:23pm to discuss Superintendent  
Evaluation.

M. REPORT OUT OF CLOSED SESSION

The Board reported out of closed session, at 4:52pm, completed Superintendent  
evaluation.

N. ADJOURNMENT

MSC WILLET/FRANDLE to adjourn the meeting, there being no further  
business, 4:53pm. Unanimous.

# 2022-23 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Happy Valley Elementary School District
CDS Code:	44697576049571
LEA Contact Information:	Name: Michelle Stewart Position: Superintendent Phone: 831-429-1456
Coming School Year:	2022-23
Current School Year:	2021-22

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2022-23 School Year	Amount
Total LCFF Funds	\$12,481,55
LCFF Supplemental & Concentration Grants	\$22,764
All Other State Funds	\$111,380.24
All Local Funds	\$160,498.46
All federal funds	\$161,924
Total Projected Revenue	\$1,681,957.7

Total Budgeted Expenditures for the 2022-23 School Year	Amount
Total Budgeted General Fund Expenditures	\$1,833,836.84
Total Budgeted Expenditures in the LCAP	\$434,272.00
Total Budgeted Expenditures for High Needs Students in the LCAP	\$
Expenditures not in the LCAP	\$1,399,564.84

Expenditures for High Needs Students in the 2021-22 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the LCAP	\$16,950.00
Actual Expenditures for High Needs Students in LCAP	\$38,218.00

Funds for High Needs Students	Amount
2022-23 Difference in Projected Funds and Budgeted Expenditures	\$-22,764
2021-22 Difference in Budgeted and Actual Expenditures	\$21,268

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	Happy Valley revises its budget twice in any given year. The majority of general funds are dedicated to salaries and facilities in Happy Valley.
The amount budgeted to increase or improve services for high needs students in the 2022-23 LCAP is less than the projected revenue of LCFF supplemental and concentration grants for 2022-23. Provide a brief description of	The amount require to provide services for high needs students is 1.82%, which the LCAP has accounted for.

the additional actions the LEA is taking to meet its requirement to improve services for high needs students.



# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Happy Valley Elementary School District

CDS Code: 44697576049571

School Year: 2022-23

LEA contact information:

Michelle Stewart

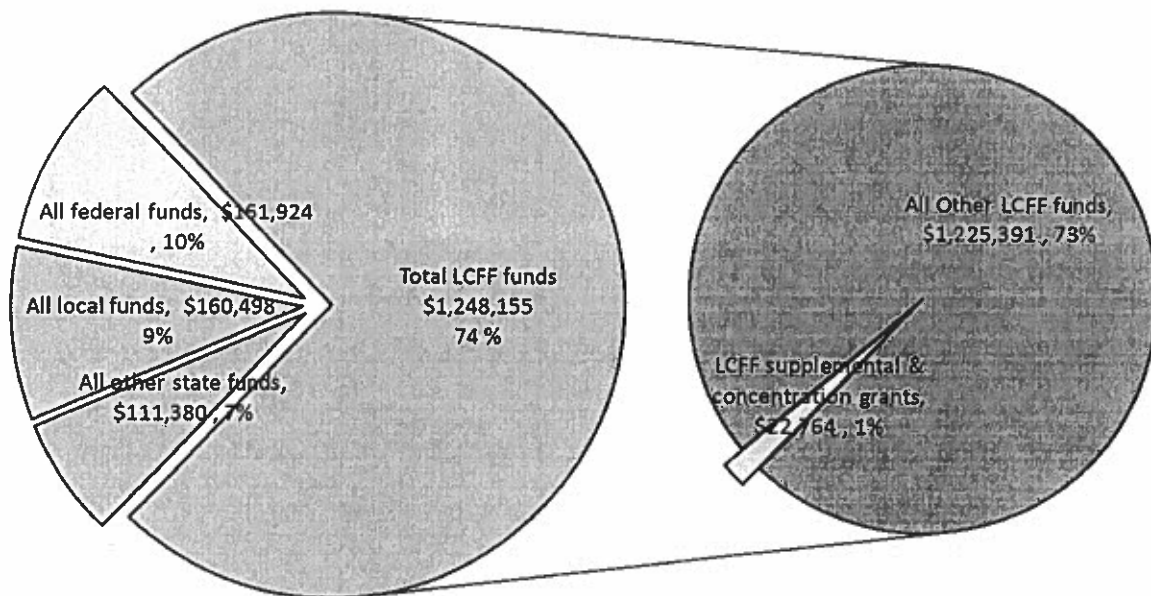
Superintendent

831-429-1456

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

## Budget Overview for the 2022-23 School Year

### Projected Revenue by Fund Source



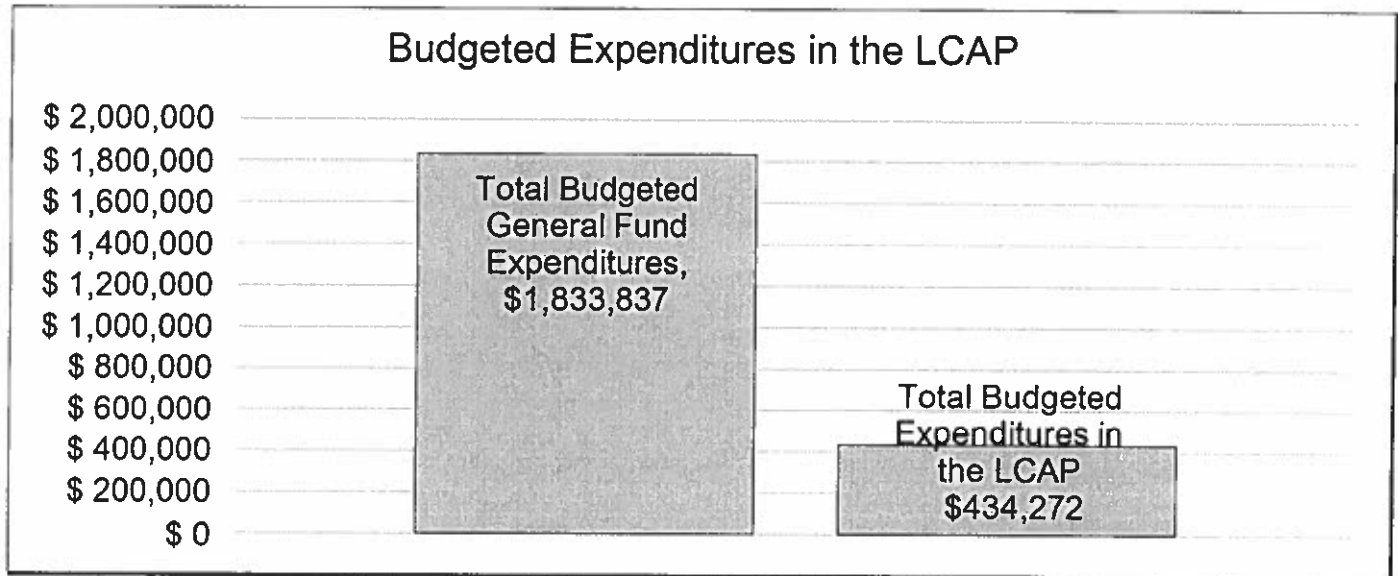
This chart shows the total general purpose revenue Happy Valley Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Happy Valley Elementary School District is \$1,681,957.7, of which \$1,248,155 is Local Control Funding Formula (LCFF), \$111,380.24 is other state funds, \$160,498.46 is local funds, and \$161,924 is federal funds. Of

the \$12,481,55 in LCFF Funds, \$22,764 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Happy Valley Elementary School District plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Happy Valley Elementary School District plans to spend \$1,833,836.84 for the 2022-23 school year. Of that amount, \$434,272.00 is tied to actions/services in the LCAP and \$1,399,564.84 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Happy Valley revises its budget twice in any given year. The majority of general funds are dedicated to salaries and facilities in Happy Valley.

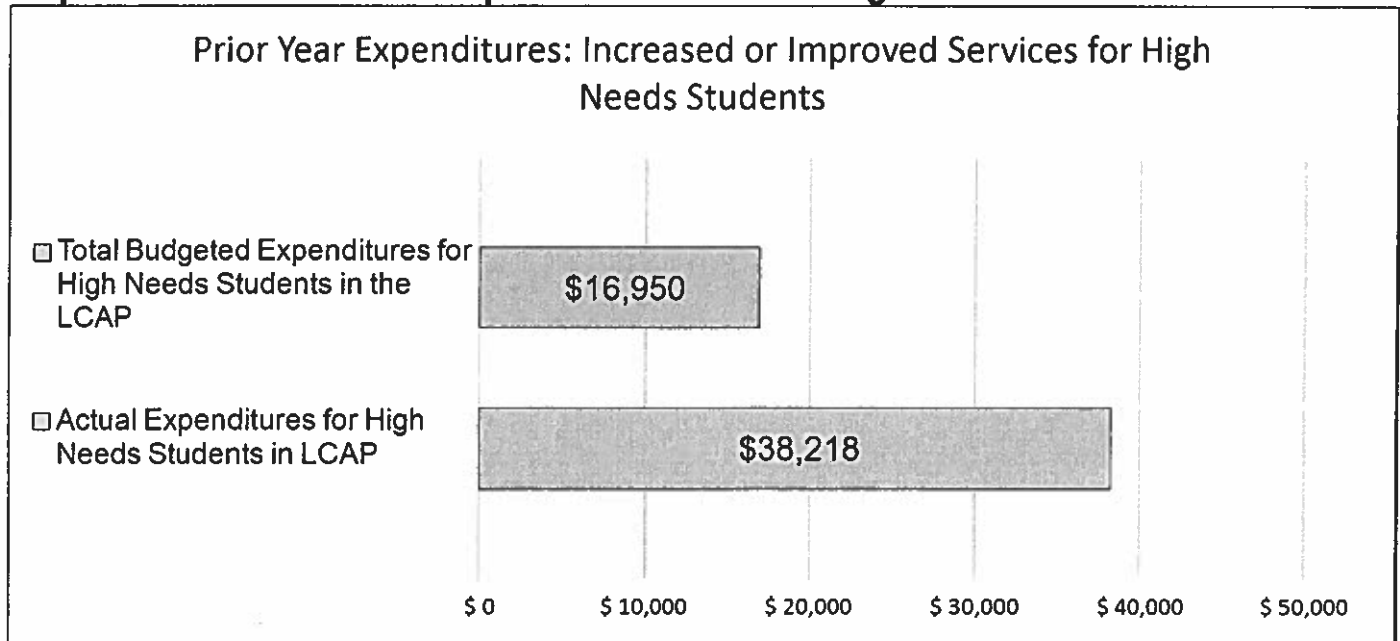
### Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Happy Valley Elementary School District is projecting it will receive \$22,764 based on the enrollment of foster youth, English learner, and low-income students. Happy Valley Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Happy Valley Elementary School District plans to spend \$ towards meeting this requirement, as described in the LCAP.

The amount require to provide services for high needs students is 1.82%, which the LCAP has accounted for.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2021-22



This chart compares what Happy Valley Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Happy Valley Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2021-22, Happy Valley Elementary School District's LCAP budgeted \$16,950.00 for planned actions to increase or improve services for high needs students. Happy Valley Elementary School District actually spent \$38,218.00 for actions to increase or improve services for high needs students in 2021-22.

# Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Happy Valley Elementary School District	Michelle Stewart Superintendent/Principal	mstewart@hvesd.com (831)429-1456

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).

Happy Valley engaged numerous stakeholder groups, including the Board, teachers, staff and parents, to address all funding allocated through the Budget Act of 2021. Part of their charge was to review and identify areas of need beyond what was already accounted for in the 2021-22 Local Control and Accountability Plan (LCAP). Our goal is to come up with plans and support that have and will provide the best supplemental instruction and support to students as possible, focusing on academic learning loss, social-emotional supports. The funds have gone toward implementing both with personnel and support materials.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Happy Valley does not receive any concentration funds.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

The LEA engaged the following groups on the following days to discuss one-time federal funds.

2022-23 Local Control Accountability Plan for Happy Valley Elementary School District



Parent Club 8/18/2021, 10/20/2021  
Staff 10/1  
Board 10/13

Because funds and resources are limited, the groups determined the best use of the funds is for personnel, including a full-time academic coach and intervention aide. There have also been additional garden and counseling hours added.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

Happy Valley is primarily using ESSER III to support students through a full time academic intervention teacher, an intervention aide, and garden hours. While 1/2 the class in engaged in the garden, the teacher is able to target skills in the classes with small groups. A small portion of the money has been used to purchase PPE.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update.

The action steps in this update were developed in consultation with stakeholders after soliciting public comment via electronic surveys, staff meetings, and board meetings and parent nights. Greater detail for involvement can be found on our LCAP.

## **Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year**

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA's educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA's 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** “A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** “A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California Education Code Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** “A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the

continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021

# Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Happy Valley Elementary School District	Michelle Stewart Superintendent	mstewart@hvesd.com 831-429-1456

## Plan Summary [2022-23]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Happy Valley School District, established in 1864, is a single school, Basic Aid district with a well established history of community and parent involvement. The Local Control and Accountability Plan (LCAP) fits into this small school culture as stakeholder input is both valued and appreciated. The Board, LCAP Parent Advisory Committee, Parent Club, and Staff routinely have open meeting discussions regarding student achievement, Common core standards aligned implementation, and alignment of spending priorities. Happy Valley School District serves the students and community with a mission and vision of continuous improvement, dedication to the arts and music, developing the whole child, and providing students with an academic setting that will ensure success both in secondary and college settings. Happy Valley has a long standing reputation for excellence and has traditionally been one of the top ranked schools in Santa Cruz County, and in the top 10% of schools in the state for over the past 10 years.

With a current enrollment of 115, Happy Valley School District has been awarded the Ocean Guardian grant and is in the process of becoming a Green School. The District is K-6 and is comprised of inter-district and in district students. A wait list of over 100 students is maintained. Because of an increase of properties for sale in the Happy Valley School district boundaries, the demographics have changed and the school district rarely accepts new inter-district transfer students, thus changing a long tradition. Parents fundraise to maintain art, music, garden, and library. The goal of the Parent Club is to raise \$100,000 a year with the ability to put a percentage of the money into the Happy Valley Endowment Fund that is held at the Community Foundation. Started in 1990, the Endowment Fund currently has a balance of over \$1.8 million, thanks to a \$571,000 gift from a community member who left HVS as a beneficiary. This funds the instructional aides each year. The short term goal was to raise the fund to a \$1 million and that has been reached, with a long term goal of \$3 million, thus lessening the burden on the parents to fundraise at the current level. In June of 2018, a parcel tax was passed to "support academic excellence, maintain quality art and music programs, integrate technology into the classrooms, retain high quality teachers and provide local funding that cannot be taken away by the state." In the 2021-22 school year, HVS utilized the parcel tax for teacher stipends, a Tech Design and Science teacher, Tech Support and materials, curriculum support resources.

All required metrics outlined by the CDE have been included with the exception of those listed that do not apply to our K-6 District: Advanced Placement scores, Career and Technical Ed (CTE) preparation, Early Assessment Program (EAP) scores, Middle or High School dropout rates, and High School graduation rates. In addition, there are no statistically significant Racial/Ethnic subgroups, or Foster Youth attending school in our District. In 2015-2016, 10 goals were implemented to meet the needs of all students including Special Education students with identified learning targets on their Individualized Educational Plans (IEP) and unduplicated students. In 2016-2017, the goals were consolidated from 10 to 3: Engagement, Access and Opportunity, and Pupil Achievement. Since Happy Valley School is a small school district, and because HVS is an LEA that doesn't have significant subgroups, we principally direct the use of the supplemental funds to have instructional aides in each and every class. Although all students benefit from a classroom aide, this model was put in place to intentionally meet the needs of our unduplicated students as well as at risk students.

## **Reflections: Successes**

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Happy Valley is committed to support the safety, academic, and social-emotional needs of students and staff. This was especially important when the school returned to in-person learning following the pandemic. Although there is a small number of students who are socio-economically disadvantaged, English Learners and Foster Youth, Happy Valley ensures that the students in these groups are considered first when planning resources and actions. Because of the Pandemic, the California School Dashboard does not have data regarding student performance. However, local benchmarks are given throughout the year, and it is clear that students are making progress in both English Language Arts (ELA) and Math. Staff, Parent and Student surveys have been given throughout the year, and it is apparent that the community is happy with the current focus areas and support that are outlined in the LCAP.

## **Reflections: Identified Need**

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

The greatest need for Happy Valley still is the aging facility and the need for Modernization. At this time, the school district has a restroom approval plan submitted to DSA. The Modernization of the Administrative office will follow with added scope to maximize funding opportunities. Two portable replacements have been added to the plan. In response to parent and staff surveys, the District determined that training for Tiered intervention, equity training, and a focus on SEL for families and children to build community have been top priorities for the 2021-2022 school year. Although students showed sufficient progress throughout the year, the scores appear lower than the baseline benchmarks. However, with distance learning, it was difficult to find a true assessment of all students. We feel that by collecting data throughout the year, we have a clearer picture of student progress. For 2022-23, continued support will be given in both academics and Social Emotional Learning.

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Because of the small size of Happy Valley School, and the lack of significant subgroups, the LCAP is written to meet the needs of all students, with supplemental funds principally directed towards unduplicated students. All strategies and staffing decisions made are designed to support those students, including staffing for small class sizes and instructional aides. In 2021-2022, a 1.0 FTE Academic Coach and Intervention Specialist were hired to assist teachers with assessments, intervention, SST's, 504's and Tiered Support. Another focus has been on community wide SEL (Social Emotional Learning), equity training and continued in class Peacebuilder programs.. All programs that were shut down due to the pandemic fully reopened.

LCAP Goals are:

Goal 1: ENGAGEMENT: Happy Valley School District will provide a safe and engaging environment for students and families will be actively involved in the educational process.

Goal 2: PUPIL ACHIEVEMENT: Happy Valley School District will fully implement Common Core Standards. The teachers will be fully trained and provided with appropriate, aligned materials and technology integration to ensure all students are college and career ready. Social and emotional well being of the students will be a priority.

Goal 3: ACCESS AND OPPORTUNITY Happy Valley School District will ensure facilities, communication, and course access are responsive to the needs of all of our students.

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### *Schools Identified*

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Happy Valley ESD is not identified for CSI

### *Support for Identified Schools*

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Happy Valley ESD is not identified for CSI

**Monitoring and Evaluating Effectiveness**

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A
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# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Happy Valley School District works hard to keep our community informed, up-to-date, and engaged in the educational process. Multiple Stakeholders have been engaged with both remote and face to face meetings. Surveys to parents, staff, and students were given to receive input regarding programs, identified needs, areas of growth, success and needs going forward. The Santa Cruz County SELPA is a direct partner with HVS. The SELPA director works hand in hand with the HVS Superintendent and on a continuous basis to collaborate with regards to Special Education placements, and best practices. This plan was reviewed by the SELPA in late May of 2022.

STAFF: 8/13/2021, 4/15/2022, 4/20/2022  
BOARD: 9/8/2021, 4/20/2022  
SCHOOL SITE COUNCIL: 10/20/21, 3/10/2022  
PARENT SURVEY: 11/2021, 5/2022  
PARENT CLUB: 11/17/2021, 3/16/2022  
STUDENTS: March, 2022

A summary of the feedback provided by specific educational partners.

Previous feedback was information obtained through the parents survey, 2020-21. Areas of strength: Student access to reading, writing, and math, respect, awareness of fundraising needs, and school responsiveness. Most notably, almost all parents feel that the school helps students to be their best selves during the day.. Areas of focus: Communication regarding social emotional curriculum and discipline policies and procedures.

2021-22:

The Staff and Parent Club both expressed appreciation for the current focused goals and services.

The Board of Trustees had questions regarding funding and suggestions for action steps. School Site Council (SSC) gave input to the parent survey.

Two parents surveys were given, one in the fall and one in the spring. Participation in fall was over 59%, while in the spring it was 52%.

Areas of strength continue to be communication and school responsiveness, and that parents feel their children's academic and social needs are met. One of the highest responses was that OVER 95% of parents responded, "My student feels safe at school." The main focus area is allowing volunteers, which was severely impacted by COVID restrictions. Parents asked that the school consider after school activities, provide school lunches, offer Spanish, upgrade the field, and offer challenge to students who are currently at or above grade level. Numerous ideas were given to facilitate parent engagement.

All students were surveyed. Most students feel adults care for them and they feel safe in the classroom. Some students do not feel as safe on the playground, due mostly to balls that might hit them or lots of students on the equipment. Most feel the work is "just right". More students said that some students respect each other, rather than most of them. Many said that what they love best about the school is how caring, fun and close the community is.

**Input on Goals and Services:**

**Goal 1 ENGAGEMENT:** Because attendance was greatly impacted by the pandemic, consider moving the money set aside for attendance initiative to the SEL program. (Board); Continue offering extra counseling support. (Staff)  
**Goal 2 PUPIL ACHIEVEMENT:** Add an action step for the planned dedicated library space, more library books (Board, Parents, Students); Add an action step about the Garden and becoming a Green Business (Board); Consider adding a dedicated science room (Staff)  
**Goal 3 ACCESS AND OPPORTUNITY:** Consider adding additional supports, such as a PE coach or PE equipment (Staff, Students); Consider adding a Spanish teacher (Parents, Board); Provide after school activities (Parents)

**A description of the aspects of the LCAP that were influenced by specific input from educational partners.**

In 2022-23, there will be a continued focus on Social-Emotional Learning. With the adoption of a new Social Studies Curriculum, teachers will be trained in implementing diverse lessons into their curriculum. There will be a new library and the adoption of Reader's Workshop,, and new books will be purchased that are specifically focused on inclusion, diversity and kindness. The District will investigate hiring a Spanish teacher, as well as creating a dedicated science room. Happy Valley will serve hot lunch next year. Most of the actions in the LCAP will continue.

# Goals and Actions

## Goal

Goal #	Description
1	ENGAGEMENT: Happy Valley School District will provide a safe and engaging environment for students and families will be actively involved in the educational process.

An explanation of why the LEA has developed this goal.

HVESD recognizes that a supportive and safe, engaging environment is necessary for active learning.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Classified and Certificated support for the arts and classrooms.	All classes have access to art and music library and garden. Aides are provided in every classroom.	All classes have access to art and music library and garden. Aides are provided in every classroom.			Maintain access to the arts for all students. Maintain aides in classrooms.
Attendance rates Tardies and late rates	95.6% attendance rate in 2018-2019 7.5% tardy rate in 2018-19	2021-22 Absences 92% Tardy rate 1%			Maintain or increase high attendance rate as compared with rate established in the 2018-19 baseline. Maintain or decrease low tardy rate.
Suspension rates	0% in 2020-2021.	0% in 2021-22.			Maintain suspension rate of less than 1%.
Volunteer Sign in	2018-19 750 volunteer hours	We could not have volunteers for most of the year due to the Pandemic.			At least 500 volunteer hours will be logged. (Lower than baseline, as volunteers will

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Training for staff in social justice and equity awareness	No training has been given in the areas of social justice or equity awareness.	All staff received social justice training in October and purchased kits for every classroom of curriculum.			need to adhere to unknown future COVID restrictions.) All staff will be trained in social justice and equity awareness.
Social-Emotional Learning (SEL) program	Peacebuilders Program given to all staff, mental health counselor available 10 hours a week.	The mental health counseling hours were increased. The parent and staff handbooks were updated, and every teacher used the PeaceBuilder program. A student council was elected.			Parent and staff handbook will outline Discipline, SEL and Peacebuilders Program, including student leadership. All classes will regularly implement the PeaceBuilders program and students will support the program on the playground. A mental health counselor will be available to all students as needed.

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	All classes have access to art and music library and garden, and there are	Instructional aides will be integrated into the instructional program to provide small group support, a VAPA arts and music program to provide teachers with valuable time to prepare and collaborate, Garden so the students can learn about native plants and implement	\$175,000.00	No

Action #	Title	Description	Total Funds	Contributing
	aides provided in every classroom.	the Ocean Guardian Grant, and the Library to accessed each week with a credentialed librarian.		
1.3	Attendance initiative program	Maintain current attendance. Continue letters home to maintain awareness of tardies and lates. Communicate the importance of good attendance through emails, phone calls and newsletters. Send out letters to parents regarding chronic absences and the importance of seat time at the beginning of school.	\$0.00	No
1.4	Social Emotional Learning	A Social Emotional counselor will be available for students who are identified needing support. The identification process will be through SST, or parent or staff referral. In addition, the staff will re-engage in the existing Peacebuilder SEL program as well as to investigate a more robust program. Unduplicated students will be considered first for counseling hours.	\$9,000.00	Yes
1.5	School Positive Discipline Program	Maintain a less than 1% suspension rate by maintaining awareness of school rules, how to resolve conflict, safe play, and provide a place for in school consequences instead of sending a student home for disciplinary action.		No
1.6	Volunteer Activity Log	Teachers will actively involve parents as volunteers as evidenced by parent volunteer logs which track numbers of parents at events and classroom participation.		No
1.7	Social Justice and Equity Training	The staff will work with social justice and equity trainers to provide professional development and to implement this curriculum into their classrooms.	\$2,000.00	No

Action #	Title	Description	Total Funds	Contributing
1.8	School Website	The school website has a page for resources that parents can access for programs in math, science, ELA, history, coding and more. The parents can access this and use it as a tool for enrichment and/or remediation at home. In 2021-22, the website will be upgraded and become more parent friendly.	\$2,200.00	No

## Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Happy Valley is very proud of the actions that were implemented in this year as we returned to school after the shut downs in 2020 and 2021. The mental health counseling hours were increased, parent and staff handbooks were updated, and every teacher used the PeaceBuilder program. A student council was elected with representatives in each class, and there were monthly PeaceBuilder assemblies. The staff received social justice training in October and the District purchased kits for every classroom with diversity curriculum and lessons. We could not have volunteers for most of the year due to the Pandemic. Letters were sent to parents regarding chronic absences, although an attendance initiative program was not recommended because of the spread of COVID-19.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The money set aside for attendance will be used to support social-emotional learning.

\$100,000 was a general estimate toward the cost of library, music, art, garden and teaching assistants. Some of the expenditures were paid from one time money.

Because money was not needed for Social Justice training, the expenditures were charged to counseling.

An explanation of how effective the specific actions were in making progress toward the goal.

Every family who requested counseling was able to have their student served. There were small groups offered, and the mental health counselors presented lessons in every classroom. With one-time funding, an occupational therapist visited every classroom and supported students and families with activities to support students. In addition to monthly PeaceBuilder assembly, there was a weekly flag raising ceremony that all students participated, and the classes took turns presenting. The school voted on a new mascot, Harriet the Hawk, named by the 6th grade class. Parents, staff and students have all expressed that there is a positive culture at Happy Valley. Of the 14 students who qualify as unduplicated, all were considered for counseling, and 3 of them received regular support.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Although attendance is important, incentivizing attendance is not recommended at this time,.

In 2022-23, the District will invest in a company to support the school website, with an increased cost of \$2200. Feedback from stakeholders has informed the decision, as communication will be increased.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
2	PUPIL ACHIEVEMENT: Happy Valley School District will fully implement Common Core Standards. The teachers will be fully trained and provided with appropriate, aligned materials and technology integration to ensure all students are college and career ready.

An explanation of why the LEA has developed this goal.

HVS developed this goal to maintain academic status and to ensure continuous growth.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Results of CAASPP tests.	2019 SBAC results 3rd-6th ELA: 87% Math: 79%	SBAC results will be available in summer of 2022.			Students will achieve at least 80% on the SBAC results 3rd-6th grade in Math and at least 87% in ELA.
Technology restructure and replacement plan		Tech plan in the process			By 2023-24, a technology plan will be in place, including a replacement plan.
Benchmark results	Benchmark Results 2020-21 School Wide Primary Proficient Writing 89% Reading 84% Math 96%  School Wide Intermediate Proficient	Benchmark Results 2021-22 School Wide Primary Proficient Writing 70% Reading 63% Math 86%  School Wide Intermediate Proficient			Benchmarks results in primary and intermediate grades will maintain or improve from the baseline.



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	(Meeting or Above Standards) Writing 73% Reading 89% Math 68%	(Meeting or Above Standards) Writing 71% Reading 88% Math 56%			

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	FOSS Science Curriculum purchase and training	Staff and the HVS board will adopt and purchase the new science curriculum for grades K-6 and have vertical articulation and training around that adoption. Two of the three sets have been purchased.	\$11,000.00	No
2.2	TTP (Teaching Through Problem Solving) Lesson Study	Teachers will continue the work with TTP to develop benchmarks.	\$0.00	No
2.3	Lucy Calkins Writers Workshop	Staff will continue to use the Lucy Calkins Writers workshop curriculum and work as a team on conferencing skills with students.	\$0.00	No
2.6	Benchmark Assessments	Benchmarks in math, reading and writing will continue to be used three times per year to create flexible group settings, reteach areas of need or give enrichment to students who have scored 95% or more on the benchmark assessment. The instructional aides will be available to work with students who need extra help with these areas.	\$3,000.00	No
2.7	6th grade readiness for Middle School	All 6th grade students will be ready to graduate from HVS and be successful in middle school as evidenced by the report card, benchmarks and CAASPP test scores.		No

Action #	Title	Description	Total Funds	Contributing
2.8	Lucy Calkins Readers Workshop	By 2022-23, the school will implement Readers Workshop Curriculum.	\$25,000.00	No
2.9	Intervention Teacher	During the 2021-2022 school year, an intervention teacher will provide support with assessments, individual, and small group intervention. Students who are unduplicated will first be considered for support.	\$31,000.00	Yes
2.10	An instructional aide will be added to support intervention.	Aide schedule will show that all students who need assistance will receive academic support. Students who are unduplicated will first be considered for support.	\$16,300.00	Yes

## Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Due to the fact that the pandemic prevented teachers from fully implementing FOSS over the last few years, Happy Valley has not yet purchased the 3rd unit of FOSS. There was not a need to participate in extensive TTP development. Although Staff continued to use the Lucy Calkins Writers workshop curriculum and work as a team on conferencing skills with students, there was not a cost to the work. The cost of the additional instructional assistant was more than was originally allocated.

An explanation of how effective the specific actions were in making progress toward the goal.

All staff were trained in Writer's and Reader's workshop, with planned ongoing training and support in 2022-23. The teachers participated in a schoolwide writing calibration. Benchmark assessment results were analyzed three times a year as a staff, and information was used individually, classwide, and schoolwide. Intervention was provided as appropriate. Of the 14 unduplicated students, 10 needed and received intervention services. The other 4 students were at grade level, and regularly assessed. Two of other students were English Learners and

received additional support. Of the 10 students who received support, they all either maintained or improved their scores on the benchmarks in ELA and Math.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The metric for 6th grade was removed because it is not required by the state. Intervention will focus on Reading and Math.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	ACCESS AND OPPORTUNITY Happy Valley School District will ensure facilities, communication, and course access are responsive to the needs of all of our students.

An explanation of why the LEA has developed this goal.

Happy Valley developed this goal to ensure 100% of families and students at HVS have equal access and opportunities for all programs and services.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Academic Coach, SST & 504 coordinator	A teacher has been hired to support all student academics, and coordinate SSTs and 504s.	A teacher has been hired to support all student academics, and coordinate SSTs and 504s. Trimester 1 - 25 students K-6 Trimester 2 - 30 students K-6 Trimester 3 - 27 students K-6 25% of our students received intervention support!			Regular schedule of support, SST logs, and 504 documentation will show that all students who need assistance will receive academic support.
Art and Music for 100% of students	100% of students are provided art and music twice a week for 100 minutes.	100% of students are provided art and music twice a week for approximately 100 minutes.			Continue to provide art and music to all students, for 100 minutes a week.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Technology	Chrome books or iPads are available to all students who need a home device. HV had 1:1 devices in 4th-6th grade. Primary grades have 10 iPads per class.	Chrome books or iPads are available to all students who need a home device. HV had 1:1 devices in 4th-6th grade. Primary grades have 10 iPads per class.			Continue to maintain or replace Chromebooks and/or iPads for student use at school and home.
Mental Health Counseling	A mental health counselor is available to students on an as-needed basis.	A mental health counselor is available to students on an as-needed basis.			Additional hours will be set aside for unduplicated students to access a mental health counselor.
Phone calls returned in 48 hours or less	Return phone call satisfaction 96%				On the parent survey, maintain at least a 96% satisfaction rate of returned phone calls.

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Academic Coach	An academic coach and TOSA was hired to give all students who need assistance academically will receive it, provide teachers with professional development, and coordinate SSTs and 504s.	\$100,000.00	No
3.2	Fund art, music, technology, and retain highly qualified staff.	Parcel Tax passed by 78%. maintenance and retention of highly qualified staff.	\$52,272.00	No

Action #	Title	Description	Total Funds	Contributing
3.3	Accessible Master Schedule	The Master Schedule will be designed so 100% students will have equal access to art and music. In addition, the schedule will give priority to the upper grade classes.		No
3.4	Mental Health Counselor	A mental health counselor will continue to provide services to students who are either identified by teacher or parent. Unduplicated Students will be considered first for counseling.	\$500.00	Yes
3.5	Fund extracurricular activities	Support and resources will be available to provide access for all students with any extra curricular activities which includes field trips, science camp, arts alive. The school will follow up with unduplicated students when services are offered.	\$1,000.00	Yes
3.6	Communication with Stakeholders	Teachers and staff will return phone calls and emails within the 48 hour window. 96% of the parents will be satisfied with this communication as evidenced by the parent survey.		No
3.7	Technology	Replace iPads or Chromebooks as needed for student use both at school and home.	\$5,000.00	No
3.8	English Learners	Specific time is set aside for students who are English Learners to ensure they have access and are meeting standards.	\$1,000.00	Yes

## Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were not any substantive differences in planned actions and expenditures.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Students who requested financial support or extra curricular activities were provided funding. The cost of the academic coach was more than originally budgeted. No iPads or Chromebooks were purchased.

An explanation of how effective the specific actions were in making progress toward the goal.

Staff and student surveys reflected that the Intervention program and work of the academic coach were very successful. The analysis of benchmarks showed that students who participated made academic growth. Students who saw the counselor were able to receive ongoing support.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Although English Learners have been given the support needed in the class, specific time was spent with the kindergarten and intervention teachers to ensure extra support. A specific action step has been added to address this support.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$22,764	

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
1.82%	0.00%	\$0.00	1.82%

The Budgeted Expenditures for Actions Identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

HVESD is anticipating 10% unduplicated pupil percentage (UPP) in 2022-2023 and principally directs the supplemental funding to its disadvantaged population on a school wide basis. The staff meets regularly to review classroom and school wide data to consider what is working and what needs we still have. During these date discussions, we review observational data, student work samples, local formative assessments results, and IEP progress. Additional funds from the base are allocated towards services provided to small groups that include disadvantaged and individual students in those designated subgroups. As the district is a small, one school TK-6 district of approximately 120 students ( projected for 2022-2023), these methods ensure that the services can be delivered in a grade-appropriate manner to our students in designated subgroups.

Low income students perform slightly lower than all students in benchmarks. However, all students in this category showed gains over the course of the year in ELA and math, either on benchmarks or on their IEP goals. Additionally, all were considered for intervention support and the majority received intervention services. 3 students required and received counseling services throughout the year. 5 of the students will not be at Happy Valley next year, but we will be sure to assess the remaining students early and provide intervention as quickly and as often as possible. We expected that services provided by the intervention teacher and assistant will increase or improve outcomes for all of our low income students..



The district is delivering increased and improved services for unduplicated students beyond the basic program for its unduplicated population, well in excess of the 1.84% required. Because the district is so small and because the students in the subgroups are so few, most supplemental funds are used on a school wide basis and are principally directed to meet the needs of those unduplicated students. While we acknowledge that other students will benefit from services provided by those principally directed actions delivered on a school wide basis, these actions were intentionally developed to meet the needs of our unduplicated student groups. \$37,500.00 is budgeted to increase or improve services, \$22,764 of which are supplemental LCFF funds. The district provides direct ELD services in the classroom for its English Language Learners and additional support through one on one instruction if needed. The district also hired a 1.0 FTE intervention teacher with COVID funds as well as a .3875 FTE intervention instructional aide to assist with students which will also allow for more focus on unduplicated students.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The staff at Happy Valley School District recognize the importance of support for our foster, low income, and English language learners. Our intervention staff and instructional aides prioritize additional support and supplemental supports for this special population of students on our campus.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		
Staff-to-student ratio of certificated staff providing direct services to students		

## 2022-23 Total Expenditures Table

Totals		LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals		\$22,750.00	\$135,550.00	\$257,472.00	\$18,500.00	\$434,272.00	\$355,300.00	\$78,972.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	All classes have access to art and music library and garden, and there are aides provided in every classroom.	All			\$175,000.00		\$175,000.00
1	1.3	Attendance initiative program	All					\$0.00
1	1.4	Social Emotional Learning	English Learners Foster Youth Low Income	\$5,250.00	\$1,250.00		\$2,500.00	\$9,000.00
1	1.5	School Positive Discipline Program	All					
1	1.6	Volunteer Activity Log	All					
1	1.7	Social Justice and Equity Training	All		\$2,000.00			\$2,000.00
1	1.8	School Website	All			\$2,200.00		\$2,200.00
2	2.1	FOSS/Science Curriculum purchase and training	All		\$11,000.00			\$11,000.00
2	2.2	TTP (Teaching Through Problem Solving) Lesson Study	All					\$0.00
2	2.3	Lucy Calkins Writers Workshop	All					\$0.00
2	2.6	Benchmark Assessments	All			\$3,000.00		\$3,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.7	6th grade readiness for Middle School	All					
2	2.8	Lucy Calkins Readers Workshop	All		\$5,000.00	\$20,000.00		\$25,000.00
2	2.9	Intervention Teacher	English Learners Foster Youth Low Income	\$15,000.00			\$16,000.00	\$31,000.00
2	2.10	An instructional aide will be added to support intervention.	English Learners Foster Youth Low Income		\$16,300.00			\$16,300.00
3	3.1	Academic Coach	All		\$100,000.00			\$100,000.00
3	3.2	Fund art, music, technology, and retain highly qualified staff.	All			\$52,272.00		\$52,272.00
3	3.3	Accessible Master Schedule	All					
3	3.4	Mental Health Counselor	English Learners Foster Youth Low Income	\$500.00				\$500.00
3	3.5	Fund extracurricular activities	English Learners Foster Youth Low Income	\$1,000.00				\$1,000.00
3	3.6	Communication with Stakeholders	All					
3	3.7	Technology	All			\$5,000.00		\$5,000.00
3	3.8	English Learners	English Learners	\$1,000.00				\$1,000.00

## 2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$1,248,155	\$22,764	1.82%	0.00%	1.82%	\$22,750.00	0.00%	1.82 %	Total:	\$22,750.00

**LEA-wide Total:** \$0.00

**Limited Total:** \$1,000.00  
**Schoolwide Total:** \$21,750.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.4	Social Emotional Learning	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$5,250.00	
2	2.9	Intervention Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$15,000.00	
2	2.10	An instructional aide will be added to support intervention.	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools		
3	3.4	Mental Health Counselor	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$500.00	
3	3.5	Fund extracurricular activities	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$1,000.00	
3	3.8	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Happy Valley	\$1,000.00	





## 2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
<b>Totals</b>	\$333,358.15	\$377,471.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	All classes have access to art and music library and garden, and there are aides provided in every classroom.	No	\$100,000.00	\$169,888
1	1.3	Attendance initiative program	No	\$200.00	0
1	1.4	Social Emotional Learning	Yes	\$6,600.00	\$9645
1	1.5	School Positive Discipline Program	No	0	0
1	1.6	Volunteer Activity Log	No	0	0
1	1.7	Social Justice and Equity Training	No	\$5,000.00	\$318.00
1	1.8	School Website	No	\$100.00	\$100
2	2.1	FOSS Science Curriculum purchase and training	No	\$11,000.00	0
2	2.2	TTP (Teaching Through Problem Solving) Lesson Study	No	\$5,000.00	\$175
2	2.3	Lucy Calkins Writers Workshop	No	\$2,000.00	0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.6	Benchmark Assessments	No		0
2	2.7	6th grade readiness for Middle School	No		0
2	2.8	Lucy Calkins Readers Workshop	No	\$10,000.00	\$7,600.00
2	2.9	Intervention Teacher	No	\$27,300.00	\$27,698.00
			Yes		
2	2.10	An instructional aide will be added to support intervention.	Yes	\$13,936.15	\$16,300.00
3	3.1	Academic Coach	No	\$92,600.00	\$92,600.00
3	3.2	Fund art, music, technology, and retain highly qualified staff.	No	\$52,272.00	\$52,272.00
3	3.3	Accessible Master Schedule	No	0	0
3	3.4	Mental Health Counselor	Yes	\$500.00	\$500.00
3	3.5	Fund extracurricular activities	Yes	\$1,850.00	\$375
3	3.6	Communication with Stakeholders	No	0	0
3	3.7	Technology		\$5,000.00	0

## 2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)	
\$19,026	\$16,950.00	\$38,218.00	(\$21,268.00)	2.99%	4.00%	1.00%	
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.4	Social Emotional Learning	Yes	\$1,600.00	\$9645	.016%	1%
2	2.9	Intervention Teacher	Yes	\$13,000.00	\$27,698.00	2.9%	2.9%
2	2.10	An instructional aide will be added to support intervention.	Yes				
3	3.4	Mental Health Counselor	Yes	\$500.00	\$500.00	.05%	.05%
3	3.5	Fund extracurricular activities	Yes	\$1,850.00	\$375	.019%	.03%



## 2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$952,614	\$19,026	1.9%	3.90%	\$38,218.00	4.00%	8.01%	\$0.00	0.00%

## GENERAL FUND 01 - DETAILS - BY RESOURCE

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**2021/2022 HAPPY VALLEY Estimated Actuals**

	ALL FUNDS										TOTAL ALL FUNDS
	A	B	C	D	E	F	G	H	I	J	
	Fund 01	Fund 13	Fund 17	Fund 25	Fund 35	Fund 57 (19)	FOUNDATION RS# 9067	FOUNDATION RS# 9012	FOUNDATION RS# 9012	FOUNDATION RS# 9012	
	GENERAL	CAFETERIA	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000	FOUNDATION FLEX ACCT.	FOUNDATION RS# 9012	FOUNDATION RS# 9012	FOUNDATION RS# 9012	
Unearned Revenue											
8000-8099 - LCFF/Property Tax	\$ 1,213,885										\$ 1,213,885
8100-8299 - Federal	\$ 107,977										\$ 107,977
8300-8599 - State	\$ 143,556										\$ 143,556
8600-8799 - Local	\$ 229,189		\$ 1,500	\$ 4,737		\$ 38,893			\$ 38,893		\$ 274,319
TOTAL REVENUE	\$ 1,694,608	\$ -	\$ 1,500	\$ 4,737	\$ -	\$ 38,893	\$ -	\$ -	\$ 38,893	\$ 1,739,737	
1000-Certificated Salaries	\$ 728,534										\$ 728,534
2000-Classified Salaries	\$ 206,257										\$ 206,257
3000-Benefits	\$ 394,781										\$ 394,781
4000-Books & Supplies	\$ 41,784										\$ 41,784
5000-Services&Operating	\$ 300,786										\$ 300,786
6000-Capital Outlay	\$ -										\$ -
7100-7200-Other out go	\$ 322										\$ 322
7300-Indirects	\$ -										\$ -
TOTAL EXPENDITURES	\$ 1,672,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672,464	
OTHER SOURCES:											
89XX TRANS IN	\$ 22,242		\$ 20,000								\$ 42,242
76XX TRANS OUT	\$ (20,000)										\$ (20,000)
CONTR. REST. TO REST. #8990	\$ -										\$ -
CONTRIB FLEX - #8998/8997	\$ -										\$ -
CONTR UNRES TO UNREST #8980	\$ -										\$ -
CONTR. UNRES TO RESTR. #8980	\$ (0)										\$ (0)
TOTAL OTHER	\$ 2,242	\$ -	\$ 20,000	\$ -	\$ -	\$ (22,242)	\$ -	\$ -	\$ (22,242)	\$ (0)	\$ (0)
NET INCR/DECR TO FUND BALANCE	\$ (133,088)	\$ -	\$ 21,500	\$ 4,737	\$ -	\$ 16,651	\$ -	\$ -	\$ 16,651	\$ (90,200)	
ACTUAL BEG. FUND BALANCE	\$ 1,288,856	\$ 1	\$ 329,634	\$ 9,721	\$ -	\$ 57,592	\$ 269,235	\$ 825,306	\$ 1,156,134	\$ 2,784,347	
END FUND BALANCE	\$ 1,155,768	\$ 1	\$ 351,134	\$ 14,458	\$ -	\$ 74,244	\$ 269,235	\$ 825,306	\$ 1,172,786	\$ 2,694,147	
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 84,623	FUND 17 - REU \$ 84,623									
		FUND 17 - UNREST.	\$ 266,511								

**2022/23 HAPPY VALLEY Adopted Budget with 2021/22 Estimated Actuals Beginning Balances**

GENERAL FUND - DETAILS - BY RESOURCE																								
SPECIAL EDUCATION RESTRICTED												RESTRICTED												
RESOURCE #	NAME	6613	6614	6615	6616	6617	6618	6619	6620	6621	6622	6623	6624	6625	6626	6627	6628	6629	6630	6631	6632	6633	6634	6635
6600	MANAGEMENT & ADMINISTRATION	6613	6614	6615	6616	6617	6618	6619	6620	6621	6622	6623	6624	6625	6626	6627	6628	6629	6630	6631	6632	6633	6634	6635
6601	Unrestricted Revenue																							
6602	5000-6000 - LCTF (Prop. 1)																							
6603	5100-6200 - Federal																							
6604	5300-6300 - State																							
6605	5500-6700 - Local																							
6606	TOTAL REVENUE	20,987																						
6607	1000-Certified Salaries	24,748																						
6608	2000-Certified Salaries	4,251																						
6609	3000-Salaries & Supplies	1,305																						
6610	5000-Salaries/Operating	4,205																						
6611	6000-Capital Outlay																							
6612	7100-7200-Other out go																							
6613	7300-Interest	3,395																						
6614	TOTAL EXPENDITURES	48,891	8,894	1,000																				
6615	OTHER SOURCES:																							
6616	7600 TRANS IN																							
6617	7700 TRANS OUT																							
6618	CONTR. NET. TO REST. #8990																							
6619	CONTR. UNRES. TO AMST. #8990																							
6620	CONTR. UNRES. TO DEBIT. #8990																							
6621	TOTAL OTHER	28,214																						
6622	NET INCREASE/TO	20,914																						
6623	FUND BALANCE																							
6624	ACTUAL, BEG. FUND BALANCE																							
6625	END FUND BALANCE																							



**2022/23 HAPPY VALLEY Adopted Budget with 2021/22 Estimated Actuals Beginning Balances**

ALL FUNDS											
A	B	C	D	E	F	G	H	I	J		
Fund 01	Fund 13	Fund 17	Fund 25	Fund 35	CNTY TREASURER	FOUNDATION	FOUNDATION	FOUNDATION	TOTAL	TOTAL	TOTAL
GENERAL	CAFETERIA	SPECIAL	CAP.	Hardship	RS# 0000	RS# 9067	RS# 9012	ENDOWMENT	ENDOWMENT	ENDOWMENT	ALL FUNDS
		RESERVE	FAC.	Building	ENDOWMENT	FLEX ACCT.	ENDOWMENT				
Unearned Revenue											
8000-8099 - LCFF/Property Tax											\$ 1,248,155
8100-8299 - Federal											\$ 161,924
8300-8599 - State											\$ 111,380
8600-8799 - Local		\$ 1,500	\$ 5,000		\$ 35,250			\$ 35,250		\$ 35,250	\$ 202,248
<b>TOTAL REVENUE</b>	\$ -	\$ 1,500	\$ 5,000	\$ -	\$ 35,250	\$ -	\$ -	\$ 35,250		\$ 35,250	\$ 1,723,708
1000-Certificated Salaries											\$ 770,501
2000-Classified Salaries											\$ 214,560
3000-Benefits											\$ 436,299
4000-Books & Supplies											\$ 76,871
5000-Service&Operating											\$ 335,284
6000-Capital Outlay											\$ -
7100-7200-Other out go											\$ 322
7300-Indirects											\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 1,833,837
OTHER SOURCES:											
89XX TRANS IN											\$ 38,791
76XX TRANS OUT		\$ 20,000									(20,000)
CONTR. REST. TO REST. #8980											\$ -
CONTRIB FLEX - #8998/8997											\$ -
CONTR UNRES TO UNREST #8980											\$ -
CONTR. UNRES TO RESTR. #8980											\$ -
<b>TOTAL OTHER</b>	\$ 18,791	\$ 20,000	\$ -	\$ -	\$ (38,791)	\$ -	\$ -	\$ (38,791)		\$ (38,791)	\$ 58,791
											\$ (58,791)
<b>NET INCR/DECR TO FUND BALANCE</b>	\$ (133,088)	\$ 21,500	\$ 5,000	\$ -	\$ (3,541)	\$ -	\$ -	\$ (3,541)		\$ (3,541)	\$ (110,129)
<b>ACTUAL BEG. FUND BALANCE</b>	\$ 1,313,242	\$ 351,134	\$ 14,458	\$ -	\$ 74,244	\$ 269,235	\$ 829,306	\$ 1,172,786		\$ 1,172,786	\$ 2,851,621
<b>END FUND BALANCE</b>	\$ 1,180,153	\$ 372,634	\$ 19,458	\$ -	\$ 70,703	\$ 269,235	\$ 829,306	\$ 1,169,245		\$ 1,169,245	\$ 2,741,491
<b>GENERAL FUND MINIMUM RESERVE REQUIRED</b>	\$ 92,692	\$ 92,692	\$ 279,943								

**2023/24 HAPPY VALLEY Projected Budget with 2022/23 Projected Budget Beginning Balances**

RESOURCE #		SPECIAL EDUCATION RESTRICTED										GENERAL FUND BY RESOURCE										RESTRICTED																																																																																																																																																																																																																																																																																							
		8448 Mental Hlth 0000	8512 Mental Hlth 0000	8538 SE Learning Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 0000	8538 SE Chapter Res 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2023/24 HAPPY VALLEY Projected Budget with 2022/23 Projected Budget Beginning Balances																					
GENERAL FUND 01 - DETAILS - BY RESOURCE																					
RESOURCE #	NAME	MANAGEMENT #	UNRESTRICTED														FUND TOTALS				
			7000 STREET	9000 LMA Gd	9003 ADSTech	9008 SUP	9015 Phy to Phy	9050 NAUSFO	1400 EPA	0700 Submarine	0000 GENERAL	0004 Period Tax	0023 Fed/Main	0033 INSTANTS	0455 Prof. Dev.	0018 DIRECT SRV	1100 LOTTERY	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unrestricted Revenue	8000-8008 - LCFF/Prop. Tax		-	-	-	-	-	-	-	1,298,717	-	-	-	-	-	-	-	1,298,905	-	1,298,905	1,298,905
	9100-9299 - Federal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,933	52,933	-	52,933
	8300-8599 - State	88,546	-	-	-	-	-	-	-	3,596	-	-	-	-	-	-	19,408	117,279	94,265	22,994	117,279
	8600-8799 - Local		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE		88,546	-	-	-	-	-	-	-	13,972	52,173	-	-	-	-	-	86,332	20,597	65,735	86,332
1000-Certificated Salaries	2000-Certificated Salaries		-	-	-	-	-	-	-	1,233,896	52,173	-	-	-	-	-	19,408	1,339,448	197,763	1,371,865	1,339,448
	3000-Benefits		-	-	-	-	-	-	-	807,545	22,755	-	-	-	-	-	-	716,240	38,033	659,207	716,240
	4000-Books & Supplies	88,546	-	-	-	-	-	-	-	178,560	-	-	-	-	-	-	-	281,239	22,071	178,500	201,232
	5000-Services/Operating		-	-	-	-	-	-	-	294,885	2,389	-	-	-	-	-	-	403,524	97,770	505,745	403,524
	8000-Capital Outlay		-	-	-	-	-	-	-	-	13,165	3,883	-	-	-	-	8,866	52,965	21,729	31,226	52,965
7100-7200-Other out go	7300-Indirects		-	-	-	-	-	-	-	238,144	23,156	-	-	-	-	-	12,782	290,264	13,940	278,324	290,264
	TOTAL EXPENDITURES		88,546	-	-	-	-	-	-	1,351,897	52,173	-	-	-	-	-	22,438	1,444,326	223,097	1,443,448	1,444,326
	OTHER SOURCES:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	7803 TRANS OUT		-	-	-	-	-	-	-	42,180	-	-	-	-	-	-	-	42,180	-	42,180	42,180
	CONTR. REST TO REST. #8900		-	-	-	-	-	-	-	(20,000)	-	-	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)
CONTR. UNRES TO UNREST. #8900		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER				-	-	-	-	-	-	(25,440)	-	-	-	-	-	-	-	35,440	(25,440)	-	-
NET INCREASE TO FUND BALANCE				-	-	-	-	-	-	(13,289)	-	-	-	-	-	-	-	22,160	35,440	(13,289)	22,160
ACTUAL BEG. FUND BALANCE				-	-	-	-	-	-	(90,897)	-	-	-	-	-	-	(3,030)	(104,526)	(18,859)	(85,070)	(104,526)
END FUND BALANCE				-	-	-	-	-	-	1,019,279	-	2,643	5,822	-	1	78,008	1,180,153	76,322	1,103,831	1,180,153	1,103,831
				-	-	-	-	-	-	939,452	-	2,643	5,822	-	1	78,008	1,075,227	58,488	1,018,791	1,075,227	1,075,227

**2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Beginning Balances**

[illegible]

# 2022/23 HAPPY VALLEY Adopted Budget with 2021/22 Estimated Actuals Beginning Balances

	2021/22			2022/23			2023/24			2024/25		
	Estimated Actuals			Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Unearned Revenue												
8000-5099 - LCFF/Property Tax**	1,213,885	-	1,213,885	1,248,155	-	1,248,155	1,282,905	-	1,282,905	1,318,492	-	1,318,492
8100-8299 - Federal	-	107,977	107,977	-	161,924	161,924	-	52,933	52,933	-	52,933	52,933
8300-8599 - State	20,249	123,307	143,556	22,824	88,556	111,380	22,994	94,285	117,279	22,984	96,016	119,010
8600-8799 - Local	70,970	156,219	229,189	65,765	94,733	160,498	65,765	20,567	86,332	13,592	20,567	34,159
TOTAL REVENUE	1,305,105	58,846	1,694,608	1,336,745	345,213	1,681,958	1,371,665	167,785	1,539,449	1,355,079	169,516	1,524,594
1000-Certificated Salaries	576,041	152,493	728,534	625,197	145,304	770,501	659,207	59,033	718,240	648,809	60,003	708,812
2000-Classified Salaries	147,411	58,846	206,257	166,879	47,681	214,560	178,560	22,671	201,232	182,132	23,125	205,256
3000-Benefits	267,255	127,525	394,781	308,155	128,144	436,299	305,745	97,778	403,524	305,347	99,509	404,856
4000-Books & Supplies	21,782	20,002	41,784	30,814	46,257	76,871	31,226	21,729	52,955	27,363	21,729	49,091
5000-Services&Operating	223,317	77,469	300,786	281,399	53,885	335,284	276,324	13,940	290,264	271,431	14,171	285,602
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	322	-	322	322	-	322	322	-	322	322	-	322
7300-Indirects	(8,732)	8,732	-	(6,959)	6,959	-	(7,935)	7,935	-	(8,023)	8,023	-
TOTAL EXPENDITURES	1,227,396	445,068	1,672,464	1,405,606	428,231	1,833,837	1,443,449	223,087	1,666,536	1,427,380	226,560	1,653,939
OTHER SOURCES:												
89XX TRANS IN	22,242	-	22,242	38,791	-	38,791	42,160	-	42,160	42,160	-	42,160
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)
CONTR. REST TO REST #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(17,660)	17,660	-	(33,499)	33,499	-	(35,446)	35,446	-	(40,323)	40,323	-
TOTAL OTHER	(15,419)	17,660	2,242	(14,708)	33,499	18,791	(13,286)	35,446	22,160	(18,163)	40,323	22,160
NET INCR/DECR TO FUND BALANCE	62,280	(37,905)	24,386	(83,569)	(49,519)	(133,088)	(85,070)	(19,856)	(104,926)	(90,484)	(16,721)	(107,185)
ACTUAL BEG. FUND BALANCE	1,125,111	163,745	1,288,856	1,187,401	125,841	1,313,242	1,103,831	76,322	1,180,153	1,018,761	56,466	1,075,227
END FUND BALANCE	1,187,401	125,841	1,313,242	1,103,831	76,322	1,180,153	1,018,761	56,466	1,075,227	928,297	39,745	968,042

Reserve for Economic Uncertainty (REU):

84,623

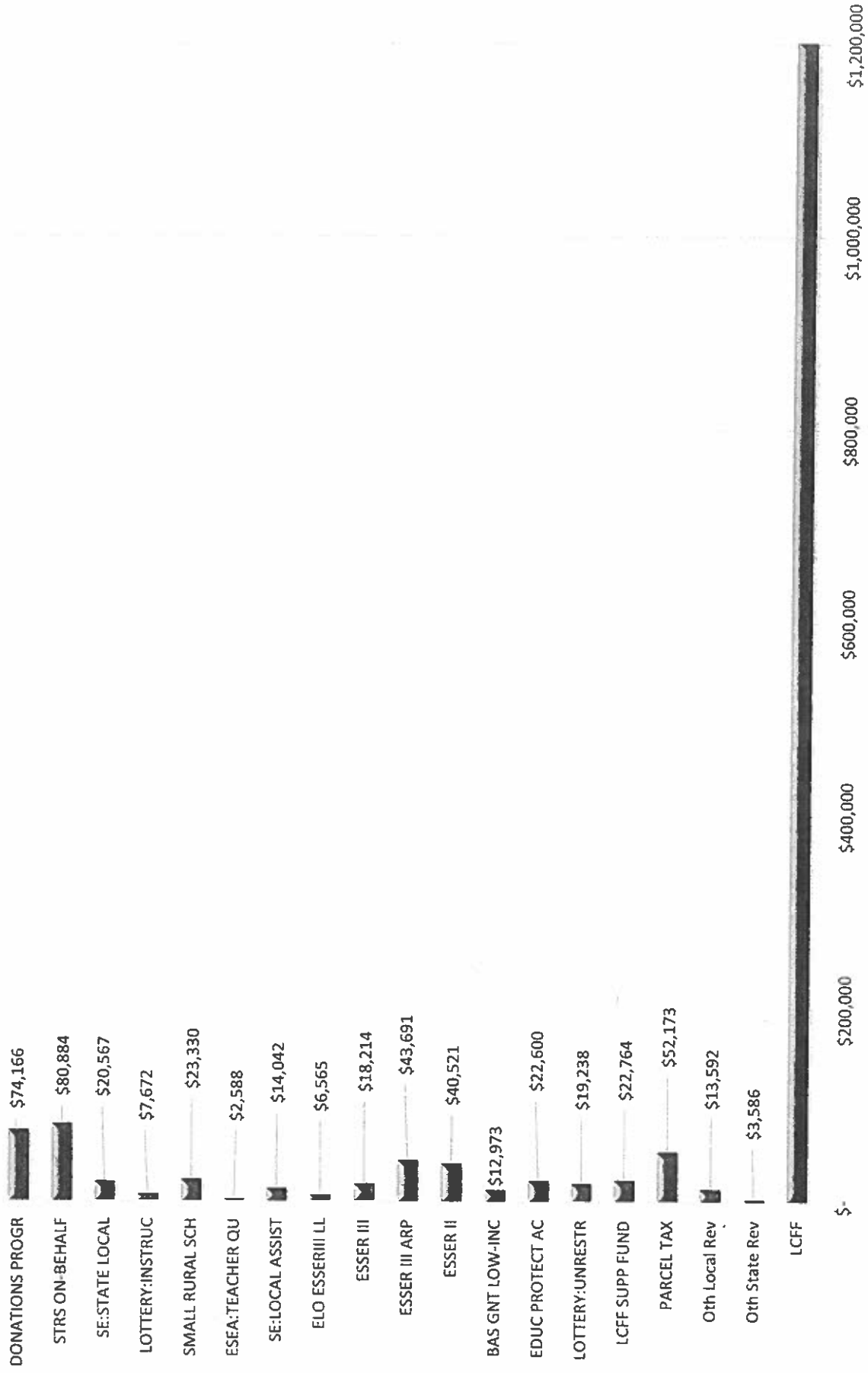
92,692

84,327

83,697

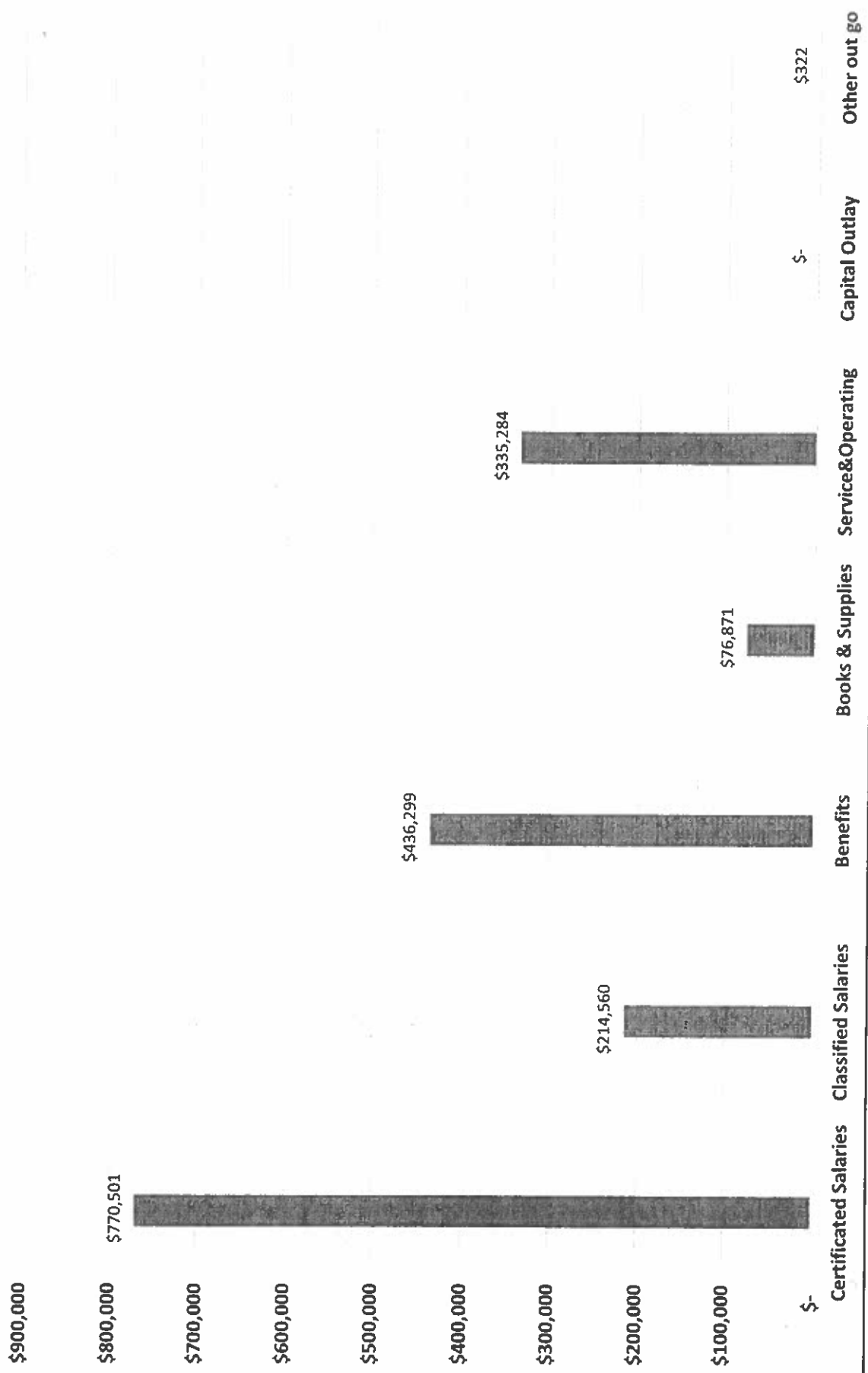
# Happy Valley General Fund Revenue by Program

## 2022-23 Preliminary Adopted Budget



# Happy Valley General Fund Expenditures

## 2022-23 Preliminary Adopted Budget



2022/23 HAPPY VALLEY ADOPTED BUDGET  
GENERAL FUND  
MULTIYEAR PROJECTIONS  
UNRESTRICTED RESOURCES

**G. ASSUMPTIONS**

*Please provide below the assumptions used to determine the projections for the first and second subsequent fiscal years.*

**Local Control Funding Formula Revenue:**

Increases in Property Tax revenues received through the County of Santa Cruz have been lower the past two years than they have historically been, currently being closer to 3.3%. The district is currently projecting property tax increases at 3% each year for the 2022/23 budget year and for both the 2023/24 and 2024/25 fiscal years in the multi-year projections (MYP). Since Happy Valley is a Basic Aid / Community Funded district, revenue increases for operational funding will be received through property tax increases.

The District is projecting that Average Daily Attendance (ADA) will be 113 in the 2022-23 budget year in relation to budgeted enrollment of 120, projecting an enrollment to ADA ratio of 94.2%. Currently, this ratio is 93.6% as the pandemic has caused lower ADA due to illness, quarantine and other factors. Enrollment in the subsequent two fiscal years is projected to remain flat at 120 however ADA is projected to increase to 114 in 23/24 and remain flat in 24/25. ADA ratios are projected to gradually return to pre-pandemic levels over the next few years. The District is projected to maintain its Basic Aid status through the multiyear projections. This Basic Aid status could change with a large increase in ADA, a large ongoing increase in state funding or with property rates lower than currently estimated.

In November 2012, Proposition 30 passed and created the Education Protection Account (EPA). Proposition 55 passed in November of 2016, which extended this additional state revenue. For Local Control Funding Formula (LCFF) funded districts, these dollars are a component of the revenue that makes up funding of the LCFF revenue, as well as property taxes and state aid. Basic Aid districts receive \$200 per ADA in addition to their property tax revenues. All EPA funds the District receives will be used to pay for instructional staff only.

LCFF Supplemental funding is generated by the district's percentage of students in three demographics: socio-economically disadvantaged, English language learners and Foster youth. The district's unduplicated pupil population is estimated at 12 students in the budget year. The three-year rolling average of the district's unduplicated pupil percentage (UPP) is estimated at 11.08% in the budget year. This generates \$22,764 in Supplemental revenue through the Local Control Funding Formula. Even though the district is funded solely through property tax revenues, it is still necessary to separately account for these funds and so they are recorded in unrestricted resource #0700. These dollars are required to be reported in the district's Local Control Accountability Plan (LCAP), although other funds may also be included in the plan. This resource is expected to require a contribution in 21/22 and that will be calculated when the books are closed. Currently, this resource is projecting a negative ending fund balance in the current year and that balance is carried forward into the budget year and the MYP. At unaudited actuals, a contribution will be made and the ending balance will be zero.

**State Unrestricted Revenue:**

Other than Lottery and the Mandated Block Grant, the district no longer has any ongoing unrestricted categorical funding. Non-Prop. 20 Lottery funding is estimated at \$163 per ADA in all budget years. The district will request their allocation of the Mandated Block Grant for the budget year instead of opting to file claims. The grant amount is \$3,586 in the budget year.

**Federal Unrestricted Revenue:**

Funding for MAA is not included in any future budget year. This funding is only budgeted when cash is actually received.

**Local Unrestricted Revenue:**

A \$5,000 budget for interest revenue has been included in 22/23 and both future years. All donation revenues in the unrestricted resources have been removed from the budget year and both future years.

**Transfers:**

The district is projecting to transfer out \$20,000 to the Special Reserve Fund in all fiscal years.

The district is projecting a transfer in from the Endowment Fund in all years: \$22,242 in the current year, \$38,791 in the budget year, and \$42,160 in each year of the MYP.

**Staffing –**

Salaries and benefits:

**Salary Increase** – The 22/23 Budget includes step & column costs for certificated employees and classified employees as calculated by the county financial software. The Budget also includes an estimated 5% salary increase for certificated staff and classified administrative staff. In the MYP for 23/24, a 2% projected increase in step and column adjustments and an estimated 5% increase in salaries were included in the projected budget. In 24/25, a 2% projected increase in step and column adjustments were included in the projected budget.

**Health and Welfare benefits** – The district continues to pay 100% of the current costs for dental and vision plans for the “employee plus one” in all budget years; the monthly per person cost for vision is \$23.06 and for Dental is \$102.82, and is based on FTE. In the 22/23 Budget year, the medical is budgeted at \$1,400 per month, based on FTE. These costs are currently budgeted to remain flat in the MYP.

**STRS & PERS rates** – The State Teachers Retirement System (STRS) rate is projected to increase from 16.92% in the current year to 19.10% in 22/23, and is currently projected to remain at that level through the MYP. The Public Employees Retirement System (PERS) rate is projected to increase from 22.91% in the current year to 25.97% in 22/23, and is projected to be 25.2% in 23/24 and 24.6% in 24/25.

**FTE** – There is no change to FTE in the budget year. In 23/24, there is a reduction in certificated FTE of 1.0 in total, although there is a small budget for some additional hours. Of this FTE, 25.83% is in the unrestricted resources.

**Books, Materials, Supplies, Contracts, Services, and other Operational Costs (objects 4000's and 5000's):**

**4000s** – 22/23 has been projected based on the current year 21/22 budget and prior year actuals incurred. A 2% increase has been budgeted in all years for inflation. Universal meals has added \$7,500 in anticipated costs to this expenditure category in the budget year and MYP.

**5000s** – 22/23 has been projected based on the current year 21/22 budget and prior year actuals incurred. A 2% increase has been budgeted in all years for inflation and increased utility costs. Universal meals has added \$65,000 in anticipated costs to this expenditure category in the budget year and MYP.

**Conclusions:**

Basic Aid districts receive less state aid revenue because of the old “fair share reduction/share the pain” revenue reduction which was put into place during the 2008/09 financial crisis. When the Local Control Funding Formula (LCFF) replaced the former Revenue Limit calculation in 2013/14 as the formula for school funding, this reduction was continued in the calculation and has now been permanently included as an ongoing reduction in state revenue. The amount of this annual reduction is \$73,875 for Happy Valley, leaving LCFF funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of losing this revenue by raising funds to continue the district’s many vital programs.

The district is projecting to deficit spend in the unrestricted resources in the budget year and both subsequent fiscal years in the MYP. This is a result of projected increases in salaries, PERS and STRS rates, costs for Special Education program, projected inflation, smaller projected property tax increases and the elimination of most of the additional COVID funding which has flowed to the district over the last two years. Annual costs are out-pacing the modest increases in ongoing state and local revenues that school districts are receiving.

The unrestricted ending balance includes the non-spendable fund balance for petty cash in the amount of \$150. The Reserve for Economic Uncertainties is maintained in Fund 17, the Special Reserve Fund for Other than Capital Outlay.

2023/24 HAPPY VALLEY ADOPTED BUDGET  
GENERAL FUND  
MULTIYEAR PROJECTIONS  
RESTRICTED RESOURCES

**G. ASSUMPTIONS**

*Please provide below the assumptions used to determine the projections for the first and second subsequent fiscal years.*

The 2022/23 Happy Valley Restricted Preliminary Adopted Budget contains programs funded from three sources, federal, state, and local.

**STATE REVENUES:**

The district receives restricted state funding for Proposition 20 Lottery – Resource #6300 and AB602 Special Education – Resource# 6500. The 22/23 Prop. 20 Lottery is estimated at \$65 per ADA. With the implementation of GASB 68 during the 2016/17 fiscal year, the district is required to include the STRS On Behalf expenditure and corresponding revenue amount that the state makes for the district into the STRS retirement fund. The STRS on Behalf revenue and expenditure amounts are budgeted in all fiscal years. The Special Education revenue is calculated by the AB602 funding model for the North Santa Cruz County Special Education Local Plan Area (SELPA). All revenue projections are based on estimates provided by the SELPA. Because of the way this funding is distributed, the district actually receives and records these state funds as local revenue. The contribution amount needed to cover Special Education costs fluctuates due to several factors including the SELPA-wide budget for COE Regional Programs for moderate and severely handicapped students, the changing population of students with special needs, the many different services that students may need and whether a student requires a regional cost placement, or receives services from another district or if the student can be served within Happy Valley, and various other factors that impact Special Ed costs. The district has very conservatively budgeted this revenue for the budget year and MYP to allow for a regional program placement, if needed. No state COVID revenues are budgeted in 22/23 or the MYP.

**FEDERAL FUNDING:**

The ongoing Federal programs in the budget year are Title I – Resource #3010, Title II, Part A/Teacher Quality – Resource #4035, Special Education Local Assistance Entitlement – Resource #3310 and REAP – Resource #5811. All of the revenues for these programs are projected to remain flat in the budget year and MYP. There is also \$108,991 in Federal COVID revenues which are budgeted in 22/23 as those funds are not expected to be completed expended in 21/22 and so will be recorded as revenue in the budget year. No COVID revenues are budgeted in the MYP.

**LOCAL FUNDING:**

All donation revenues have been removed from the budget year and both future years with the exception of the Parent Club pledge for the 2022/23 budget year and very conservative estimates for the classroom budgets from the Drive for Schools fundraiser each October. The Parent Club revenue, in the amount of \$67,146.09, and corresponding expenditures have been included in the 2022/23 preliminary adopted budget, but have been removed from the MYP. Donation carryover in 22/23 is being used in the AIDE and MURT programs. Teachers are expected to use their donation accounts for classroom supplies and less for discretionary purchases. The unrestricted educational supply budget remains reduced to reflect this ongoing policy change. Parcel Tax Funding has also continued to be budgeted as well as the corresponding expenditures of \$52,173. The Parcel Tax expires at the end of 23/24 and so the revenue and expenditures have been removed from the 24/25 budget pending re-authorization.

**STAFFING:**

The factors used in the projections for the district's restricted salary and benefits are as follows:

**Salary Increase** – The 22/23 Budget includes step & column costs for certificated employees and classified employees as calculated by the county financial software. The Budget also includes an estimated 5% salary increase for certificated staff and classified administrative staff. In the MYP for 23/24, a 2% projected increase in step and column adjustments and an estimated 5% increase in salaries were included in the projected budget. In 24/25, a 2% projected increase in step and column adjustments were included in the projected budget.



**Health and Welfare benefits** – The district continues to pay 100% of the current costs for dental, and vision plans for the “employee plus one” in all budget years, which the monthly per person cost for vision is \$23.06 and for Dental is \$102.82, and is based on FTE. In the 22/23 Budget year the medical is budgeted at \$1,400 per month, based on FTE. These costs are currently budgeted to remain flat in the MYP.

**STRS & PERS rates** – The State Teachers Retirement System (STRS) rate is projected to increase from 16.92% in the current year to 19.10% in 22/23, and is currently projected to remain at that level through the MYP. The Public Employees Retirement System (PERS) rate is projected to increase from 22.91% in the current year to 25.97% in 22/23, and is projected to be 25.2% in 23/24 and 24.6% in 24/25.

**FTE** – There is no change to FTE in the budget year. In 23/24, there is a reduction in certificated FTE of 1.0 in total, although there is a small budget for some additional hours. Of this FTE, 74.17% is in the restricted resources.

**BOOKS, SUPPLIES, CONTRACTS AND OPERATION COSTS –**

Expenditures that correspond with donation funds that are not budgeted have been removed from the budget and MYP. Expenditures associated with COVID revenues that have been fully expended have also been removed from the budget and MYP.

**4000s** – 22/23 has been projected based on the current year 21/22 budget and prior year actuals incurred. A 2% increase has been budgeted in all years for inflation. \$20,000 for a textbook adoption has been budgeted in restricted lottery and \$13,000 in projected costs have been budgeted from the Parent Club pledge for moving the Library.

**5000s** – 22/23 has been projected based on the current year 21/22 budget and prior year actuals incurred. A 2% increase has been budgeted in all years for inflation and increased utility costs. \$13,000 in projected costs have been budgeted from the Parent Club pledge for moving the Library. \$15,000 has been budgeted each year for potential repairs.

**Capital Outlay** – Currently, no expenditures are budgeted in this category in the budget year or the MYP.

## 2022-23 Budget Adoption Reserves

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

District: Happy Valley Elementary School

CDS #: 69757

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

The minimum recommended reserve for economic uncertainties;

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

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

	2022-23	2023-24	2024-25
Total General Fund Expenditures & Other Uses	\$ 1,853,837	\$ 1,686,536	\$ 1,673,939
Minimum Reserve requirement <span style="border: 1px solid black; padding: 0 5px;">5%</span>	\$ 92,692	\$ 84,327	\$ 83,697
General Fund Combined Ending Fund Balance	\$ 1,180,153	\$ 1,075,227	\$ 968,042
Special Reserve Fund Ending Fund Balance	\$ 279,943	\$ 299,943	\$ 319,943
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 150	\$ 150	\$ 150
Restricted	\$ 76,322	\$ 56,466	\$ 39,745
Committed	\$ -	\$ -	\$ -
Assigned	\$ 279,943	\$ 299,943	\$ 319,943
Reserve for economic uncertainties	\$ 92,692	\$ 84,327	\$ 83,697
Unassigned and Unappropriated	\$ 731,047	\$ 634,342	\$ 524,507
Subtotal Assigned, Unassigned & Unappropriated	\$ 1,103,681	\$ 1,018,611	\$ 928,147
Total Components of ending balance	\$ 1,460,096	\$ 1,375,170	\$ 1,287,985
Assigned & Unassigned balances above the minimum reserve requirement	\$ 1,010,989	\$ 934,284	\$ 844,450

### Statement of Reasons

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

Since Happy Valley is a Basic Aid district, reserves above the minimum are recommended by School Services of California (SSC) and the California School Boards Association (CSBA). These reasons are included below along with other listed reasons.

1) Reserves for future increases in the rates for both the State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS) need to be set aside as those rates continue to increase.

2) Additional reserves are needed to support special needs students who enroll in the district. Special needs students may require a placement in regional programs or may require additional services and/or support. Special Education programs are underfunded at both the State and Federal level and these programs already require a contribution from the General Fund.

3) The rate of inflation is currently exceeding the projected increase in property tax revenues. Due to this, the Cost of Living Adjustments (COLA) that the state is projecting for next year and the subsequent two fiscal years exceed typical increases that Happy Valley can expect to receive as a Basic Aid district. The increased cost of supplies, utilities, services, etc. will need to be absorbed by reserves. Non-Basic Aid districts are projected to receive these increased COLA's on their Local Control Funding Formula (LCFF) revenues.

4) The district is projecting to provide COLA increases to employees that currently exceed the projected increase in property tax revenue. This structural deficit is currently built into the projected budget year and multi-year projections (MYP).

5) LCFF funded districts are projected to receive additional funding for Transitional Kindergarten beginning in the budget year. Basic Aid districts will not receive additional revenue and will need to absorb any increased costs due to TK attendance.

6) The State is not providing any revenues for Universal Meals, which will begin in the 2022-23 Budget year. The costs for Happy Valley are currently projected at approximately \$72,000. The district will need to draw on its reserves to fund these ongoing costs.

7) Cash reserves are needed to ensure cash flow needs are met throughout the year for payroll and accounts payable.

Cash flow can be challenging for Basic Aid districts as cash is received much less frequently than it is for non-Basic Aid districts.

**2022/23 HAPPY VALLEY Adopted Budget Variances**

	2021/22				2022/23				Variance Est. Actuals to Adopted				Explanation of Variance
	Estimated Actuals		Adopted Budget		Unrestricted		Restricted		Unrestricted		Restricted		
	Unrestricted	Restricted	Unrestricted	Total	Unrestricted	Restricted	Unrestricted	Total	Unrestricted	Restricted	Unrestricted	Total	
1000-8099 - LCFF/Property Tax**	1,213,885	-	1,213,885	1,213,885	1,248,155	-	1,248,155	34,270	34,270	-	34,270	3%	projected increase in property tax revenues
1100-8299 - Federal	-	107,977	107,977	107,977	-	161,924	161,924	53,947	53,947	53,947	53,947	Unearned revenue for federal COVID funds is reported as current year revenue in 22-23.	
1300-8599 - State	20,249	123,307	143,556	143,556	22,824	88,556	111,380	2,575	2,575	(34,751)	(32,176)	Elimination of state COVID revenue in the budget year.	
1600-8799 - Local	70,970	158,219	229,189	229,189	65,765	94,733	160,498	(5,205)	(5,205)	(63,486)	(68,691)	Projected reduction in special ed revenue, donation account revenue decreasing	
TOTAL REVENUE	1,305,105	389,503	1,694,608	1,694,608	1,336,745	345,213	1,681,958	31,640	31,640	(44,290)	(12,650)		
000-Certificated Salaries	576,041	152,493	728,534	728,534	625,197	145,304	770,501	49,156	49,156	(7,189)	41,967	2 FTE increase, 5% raise budgeted, step and column increases, decrease in salaries due to elimination of COVID funds, small decreases in subs and extra work agreements	
1000-Classified Salaries	147,411	58,846	206,257	206,257	166,879	47,681	214,560	19,468	19,468	(11,165)	8,303	5% raise budgeted; reduction in salaries from elimination of COVID funds	
000-Benefits	267,255	127,525	394,781	394,781	308,155	128,144	436,299	40,900	40,900	618	41,518	Salary increase, STRS & PERS increases. Health and Welfare increase projected	
000-Books & Supplies	21,782	20,002	41,784	41,784	30,614	46,257	76,871	8,832	8,832	26,255	35,087	Textbook adoption of \$20K, Moving the library \$13K, Supplies for universal meals \$7500	
200-Services&Operating	223,317	77,469	300,786	300,786	281,399	53,885	335,284	58,081	58,081	(23,584)	34,498	Universal Meals additional \$65K	
000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-		
1100-7200-Other out go	322	-	322	322	322	-	322	-	-	-	-		
300-Indirects	(8,732)	8,732	-	-	(6,959)	6,959	-	1,773	1,773	(1,773)	-		
TOTAL EXPENDITURES	1,227,396	445,068	1,672,464	1,672,464	1,405,606	428,231	1,833,837	178,210	178,210	(16,837)	161,373		
OTHER SOURCES:													
89XX TRANS IN	22,242	-	22,242	22,242	38,791	-	38,791	16,549	16,549	-	-		
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)	(20,000)	-	(20,000)	-	-	-	-		
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-		
CONTRIB FLEX - #8990/8995	-	-	-	-	-	-	-	-	-	-	-		
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-		
CONTR. UNRES TO RESTR. #8990	(17,660)	17,660	-	-	(33,499)	33,499	-	(15,839)	(15,839)	15,839	-	Contribution to 6500 increased due to \$50K set aside for potential placement in regional programs	
TOTAL OTHER	(15,419)	17,660	2,242	2,242	(14,708)	33,499	18,791	-	-	-	-		
NET INCREASE/DECREASE TO FUND BALANCE	62,290	(37,905)	24,386	24,386	(83,569)	(49,519)	(133,088)	(145,860)	(145,860)	(11,614)	(157,474)		
ACTUAL BEG. FUND BALANCE	1,125,111	163,745	1,288,856	1,288,856	1,187,401	125,841	1,313,242	62,290	62,290	(37,905)	24,386		
END FUND BALANCE	1,187,401	125,841	1,313,242	1,313,242	1,103,831	76,322	1,180,153	(83,569)	(83,569)	(49,519)	(133,088)		

**MYP Year 2023-24**

	Prior Year	Current Year	Difference
Revenue, supplies and services decreasing; balance of COVID funds expended in 22-23	412,155	343,219	(68,936)
Donation revenue and expenditures eliminated resource 9009	74,166	0	(74,166)
Certificated Salaries: Removal of 1 FTE	770,501	718,239	(52,262)
<b>MYP Year 2024-25</b>			
	Prior Year	Current Year	Difference
Local revenue decreasing as parcel tax expires	52,173	0	(52,173)
Services expenditures decreasing as parcel tax expires	26,000	0	(26,000)
Certificated salaries decreasing as parcel tax expires	21,267	0	(21,267)
Supplies expenditures decreasing as parcel tax expires	4,000	0	(4,000)
Benefits decreasing as parcel tax expires	2,400	0	(2,400)
Costs for Tech support services moving to General Fund from Parcel tax in 2425	0	13,000	13,000

**Happy Valley Projected 2022-23 Cash Flow @ 2022-23 Adopted Budget Reporting Period**

2022/23 Through June															
Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Budget Adjustments	Total	Budget
1. BEGINNING CASH	1,378,543.36	1,340,230.44	1,228,650.59	1,110,590.87	905,856.74	772,504.41	1,228,620.31	1,122,805.61	982,432.78	838,556.91	1,235,802.17	1,111,187.30		1,378,543.96	
3. RECEIPTS															
LCFF Revenue Sources	14,350.32	14,189.51	29,473.40	1,313.55	-	5,586.84	4,468.61	2,862.27	5,955.48	8,224.51	6,219.47	15,215.64	-	96,475.00	
Principal Apportionment	-	1,019.87	17,021.48	2,289.97	834.59	593,847.88	1,512.18	194.54	92.41	505,820.40	1,801.54	59,645.07	-	1,151,680.00	
Miscellaneous Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Revenues	5,278.49	772.76	8,226.92	(31,104.61)	4,832.58	7,469.70	8,166.24	1,541.18	1,101.77	11,572.23	2,246.88	12,748.42	108,991.00	181,924.00	
Other State Revenues	5.18	-	-	(7,936.76)	2,245.47	2,882.90	4,611.90	-	5,598.17	4,242.66	4,993.53	4,852.28	80,884.00	111,386.00	
Other Local Revenues	22,852.78	27,596.32	5,623.57	(3,736.17)	2,968.45	27,392.56	21,262.13	5,779.17	(212.27)	22,329.70	5,111.07	19,294.77	-	151,280.00	
Inland Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	4,833.93	180,498.00	
All Other Financial Sources	-	-	-	-	-	-	-	-	-	-	-	38,791.00	-	160,486.00	
8910-8919	-	-	-	-	-	-	-	-	-	-	-	-	-	38,791.00	
8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unfunded Objects	42,263.78	43,498.45	51,345.37	(38,574.21)	10,881.09	607,179.17	40,019.04	10,075.16	12,536.57	550,189.49	20,372.48	147,547.35	189,875.00	1,720,748.00	
TOTAL RECEIPTS															
2. DISBURSEMENTS															
Certificated Salaries	14,732.89	53,614.39	71,230.09	77,218.83	72,619.00	71,185.93	70,828.65	75,521.90	74,761.82	80,713.79	74,654.93	33,417.77	-	770,501.00	
2000-2999	12,531.31	15,713.90	19,447.84	18,347.42	18,347.42	18,347.42	18,347.42	18,347.42	18,888.27	21,440.08	19,858.54	15,184.94	-	214,560.00	
Classified Salaries	10,784.89	24,015.38	31,560.85	31,954.88	32,355.61	32,459.44	32,100.88	32,055.44	32,382.25	32,134.34	32,028.03	31,594.12	80,884.00	436,286.00	
Employee Benefits	408.95	6,177.80	15,117.59	7,413.26	13,980.06	2,531.24	7,938.44	5,330.26	8,818.04	2,712.97	2,815.91	3,368.00	-	439,289.00	
Books and Supplies	19,834.84	55,480.47	31,182.89	28,883.98	7,013.57	18,871.43	15,616.15	23,355.46	26,982.06	13,218.12	24,357.89	43,728.49	-	76,871.00	
Services	-	-	-	-	-	-	-	-	-	-	-	-	29,580.87	335,284.00	
6000-6599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outlay	-	76.37	144.43	(76.38)	(89.25)	-	-	-	-	-	(8,516.75)	246.82	-	322.00	
Inland Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
All Other Financial Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unfunded Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DISBURSEMENTS	58,290.88	155,078.30	168,663.49	171,199.59	144,235.41	143,395.46	144,833.54	155,871.73	161,412.44	150,210.32	144,987.36	147,520.63	80,884.00	1,853,837.00	
3. BALANCE SHEET ITEMS															
Beginning Balances															
Assets and Deferred Outflows	Ending Balances														
Cash Net in Treasury	(150.00)													(150.00)	
Accounts Receivable	(77,794.27)													(43,827.99)	
Due From Other Funds		15,558.85	7,779.43	11,869.14				6,223.54	5,000.00	2,000.00		19,448.57	(33,513.25)	34,168.28	
Stores													-	-	
Prepaid Expenditures													-	-	
Other Current Assets													-	-	
Deferred Outflows of Resources													-	-	
Unfunded Objects													-	-	
SUBTOTAL ASSETS	(77,944.27)	15,558.85	7,779.43	11,869.14	-		-	6,223.54	5,000.00	2,000.00	-	19,448.57	(33,513.25)	34,168.28	(43,777.99)
Liabilities and Deferred Inflows															
Accounts Payable	94,678.18	(37,871.27)	(8,521.04)	(8,827.47)		(9,467.82)									
Due To Other Funds										(4,733.91)		(11,361.38)	(51,329.03)	43,349.15	
Current Loans													-	-	
Unearned Revenues													-	-	
Deferred Inflows of Resources													-	-	
Unfunded Objects													-	-	
SUBTOTAL LIABILITIES	94,678.18	(37,871.27)	(8,521.04)	(6,827.47)	-	(9,467.82)	-	-	-	(4,733.91)	-	(11,361.38)	(51,329.03)	43,349.15	
Nonrecurring													-	-	
Successor Charing													-	-	
TOTAL BALANCE SHEET ITEMS	-	(22,312.42)		5,041.67		(9,467.82)	-	6,223.54	5,000.00	(2,733.91)	-	8,087.19	(17,162.75)	(428.84)	
4. NET INCREASE/DECREASE															
C + D	(38,313.52)	(111,579.85)	(118,059.72)	(204,732.13)	(133,354.32)	454,315.89	(104,814.50)	(139,573.03)	(143,875.87)	387,245.26	(124,614.87)	8,113.91		(299,242.75)	June Cash = Total Cash
ENDING CASH (A + E)	1,340,230.44	1,228,650.59	1,110,590.87	905,856.74	772,504.41	1,228,620.31	1,122,805.61	982,432.78	838,556.91	1,235,802.17	1,111,187.30	1,119,397.21		1,119,397.21	TRUE
Ending Cash, Plus Cash Accruals and Adjustments															



ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Happy Valley Elementary  
School District Library

Date: June 03, 2022

Adoption  
Date: June 15, 2022

Signed:

Clerk/Secretary of the  
Governing Board

(Original signature  
required)

Public Hearing:

Place: 3125 Branciforte Dr.  
Santa Cruz, CA 95065

Date: June 08, 2022

Time: 03:30 PM

Contact person for additional information on the budget reports:

Name: Michelle Stewart

Telephone: (831) 429-1456

Title: Superintendent/Principal

E-mail: mstewart@hvesd.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	

5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		If yes, are they lifetime benefits?	n/a	
		If yes, do benefits continue beyond age 65?	n/a	

		If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X Jun 08, 2022
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of  
Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code  
Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers  
the following information:

☒ This school district is not self-insured for workers' compensation claims.

Signed

Date of  
Meeting: Jun  
15,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Michelle Stewart
Title:	Superintendent/Principal
Telephone:	(831) 429-1456
E-mail:	mstewart@hvesd.com

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,248,155.00	2.78%	1,282,905.00	2.77%	1,318,492.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	22,824.24	0.74%	22,994.24	0.00%	22,994.24
4. Other Local Revenues	8600-8799	65,765.37	0.00%	65,765.37	-79.33%	13,592.37
5. Other Financing Sources						
a. Transfers In	8900-8929	38,790.98	8.69%	42,159.98	0.00%	42,159.98
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(33,498.65)	5.81%	(35,445.55)	13.76%	(40,323.13)
6. Total (Sum lines A1 thru A5c)		1,342,036.94	2.71%	1,378,379.04	-1.56%	1,356,915.46
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				625,197.08		659,206.36
b. Step & Column Adjustment				12,503.99		13,184.13
c. Cost-of-Living Adjustment				31,259.75		0.00
d. Other Adjustments				(9,754.46)		(23,581.40)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	625,197.08	5.44%	659,206.36	-1.58%	648,809.09
2. Classified Salaries						
a. Base Salaries				166,878.79		178,560.31
b. Step & Column Adjustment				3,337.58		3,571.36
c. Cost-of-Living Adjustment				8,343.94		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	166,878.79	7.00%	178,560.31	2.00%	182,131.67
3. Employee Benefits	3000-3999	308,155.24	-0.78%	305,745.43	-0.13%	305,346.86
4. Books and Supplies	4000-4999	30,613.92	2.00%	31,226.20	-12.37%	27,362.79
5. Services and Other Operating Expenditures	5000-5999	281,398.94	-1.80%	276,323.78	-1.77%	271,430.57
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	322.00	0.00%	322.00	0.00%	322.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,959.49)	14.02%	(7,935.05)	1.11%	(8,023.10)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,425,606.48	2.65%	1,463,449.03	-1.10%	1,447,379.88

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(83,569.54)		(85,069.99)		(90,464.42)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,187,400.87		1,103,831.33		1,018,761.34
2. Ending Fund Balance (Sum lines C and D1)		1,103,831.33		1,018,761.34		928,296.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,103,831.33		1,018,761.34		928,296.92
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,103,831.33		1,018,761.34		928,296.92
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,103,831.33		1,018,761.34		928,296.92
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	92,691.84		95,741.00		95,288.47
c. Unassigned/Unappropriated	9790	279,942.57		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,196,523.17		1,114,502.34		1,023,585.39
<b>F. ASSUMPTIONS</b>						

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.

Happy Valley Elementary  
Santa Cruz

Budget, July 1  
Multiyear Projections - General Fund  
Unrestricted

44697570000000  
Form MYP  
D8BF2UZX2H(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
0						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	161,924.00	-67.31%	52,933.00	0.00%	52,933.00
3. Other State Revenues	8300-8599	88,556.00	6.47%	94,284.88	1.84%	96,015.80
4. Other Local Revenues	8600-8799	94,733.09	-78.29%	20,567.00	0.00%	20,567.00
5. Other Financing Sources						
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	33,498.65	5.81%	35,445.55	13.76%	40,323.13
6. Total (Sum lines A1 thru A5c)		378,711.74	-48.34%	203,230.43	3.25%	209,838.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				145,303.96		59,033.41
b. Step & Column Adjustment				2,906.08		1,180.67
c. Cost-of-Living Adjustment				7,265.20		0.00
d. Other Adjustments				(96,441.83)		(211.02)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,303.96	-59.37%	59,033.41	1.64%	60,003.06
2. Classified Salaries						
a. Base Salaries				47,681.48		22,671.37
b. Step & Column Adjustment				953.63		453.43
c. Cost-of-Living Adjustment				2,384.07		0.00
d. Other Adjustments				(28,347.81)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,681.48	-52.45%	22,671.37	2.00%	23,124.80
3. Employee Benefits	3000-3999	128,143.85	-23.70%	97,778.07	1.77%	99,508.99
4. Books and Supplies	4000-4999	46,256.46	-53.03%	21,728.67	0.00%	21,728.67
5. Services and Other Operating Expenditures	5000-5999	53,885.00	-74.13%	13,939.97	1.66%	14,171.27
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,959.49	14.02%	7,935.05	1.11%	8,023.10
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		428,230.24	-47.91%	223,086.54	1.56%	226,559.89

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(49,518.50)		(19,856.11)		(16,720.96)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		125,839.79		76,321.29		56,465.18
2. Ending Fund Balance (Sum lines C and D1)		76,321.29		56,465.18		39,744.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	76,321.29		56,465.18		39,744.22
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		76,321.29		56,465.18		39,744.22
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**

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

Happy Valley Elementary  
Santa Cruz

Budget, July 1  
Multiyear Projections - General Fund  
Restricted

44697570000000  
Form MYP  
D8BF2UZX2H(2022-23)

Description                      Object Codes		2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
In 23/24, we have a loss of one-time funding due to covid-19 revenue of approximately \$60,000, as well as a lack of donations as we do not budget until we have a commitment Letter from parent club of approximately \$34,600. In 24/25, Parcel Tax Will Expire and certificated salary/benefit expenditures will drop by approximately \$25,000.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,248,155.00	2.78%	1,282,905.00	2.77%	1,318,492.00
2. Federal Revenues	8100-8299	161,924.00	-67.31%	52,933.00	0.00%	52,933.00
3. Other State Revenues	8300-8599	111,380.24	5.30%	117,279.12	1.48%	119,010.04
4. Other Local Revenues	8600-8799	160,498.46	-46.21%	86,332.37	-60.43%	34,159.37
5. Other Financing Sources						
a. Transfers In	8900-8929	38,790.98	8.69%	42,159.98	0.00%	42,159.98
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)		1,720,748.68	-8.09%	1,581,609.47	-0.94%	1,566,754.39
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				770,501.04		718,239.77
b. Step & Column Adjustment				15,410.07		14,364.80
c. Cost-of-Living Adjustment				38,524.95		0.00
d. Other Adjustments				(106,196.29)		(23,792.42)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	770,501.04	-6.78%	718,239.77	-1.31%	708,812.15
2. Classified Salaries						
a. Base Salaries				214,560.27		201,231.68
b. Step & Column Adjustment				4,291.21		4,024.79
c. Cost-of-Living Adjustment				10,728.01		0.00
d. Other Adjustments				(28,347.81)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	214,560.27	-6.21%	201,231.68	2.00%	205,256.47
3. Employee Benefits	3000-3999	436,299.09	-7.51%	403,523.50	0.33%	404,855.85
4. Books and Supplies	4000-4999	76,870.38	-31.11%	52,954.87	-7.30%	49,091.46
5. Services and Other Operating Expenditures	5000-5999	335,283.94	-13.43%	290,263.75	-1.61%	285,601.84
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	322.00	0.00%	322.00	0.00%	322.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,853,836.72	-9.02%	1,686,535.57	-0.75%	1,673,939.77
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(133,088.04)		(104,926.10)		(107,185.38)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,313,240.66		1,180,152.62		1,075,226.52
2. Ending Fund Balance (Sum lines C and D1)		1,180,152.62		1,075,226.52		968,041.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	76,321.29		56,465.18		39,744.22
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,103,831.33		1,018,761.34		928,296.92
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,180,152.62		1,075,226.52		968,041.14
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,103,831.33		1,018,761.34		928,296.92
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	92,691.84		95,741.00		95,288.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,196,523.17		1,114,502.34		1,023,585.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		64.54%		66.08%		61.15%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p style="text-align: center;">No</p>						
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		113.00		114.00		114.00
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		1,853,836.72		1,686,535.57		1,673,939.77
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		1,853,836.72		1,686,535.57		1,673,939.77
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		5.00%		5.00%		5.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		92,691.84		84,326.78		83,696.99
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		75,000.00		75,000.00		75,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		92,691.84		84,326.78		83,696.99
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

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

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	113.00
District's ADA Standard Percentage Level:	3.0%

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	109	109		
Charter School	0			
Total ADA	109	109	0.0%	Met
Second Prior Year (2020-21)				
District Regular	109	109		
Charter School	0			
Total ADA	109	109	0.0%	Met
First Prior Year (2021-22)				
District Regular	102	109		
Charter School	0	0		
Total ADA	102	109	N/A	Met
Budget Year (2022-23)				
District Regular	113			
Charter School	0			
Total ADA	113			

### 1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

113.0

District's Enrollment Standard Percentage Level:

3.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	113	113		
	Charter School	0	0		
	Total Enrollment	113	113	0.0%	Met
Second Prior Year (2020-21)	District Regular	105	105		
	Charter School	0	0		
	Total Enrollment	105	105	0.0%	Met
First Prior Year (2021-22)	District Regular	109	109		
	Charter School	0	0		
	Total Enrollment	109	109	0.0%	Met

Budget Year (2022-23)	
District Regular	120
Charter School	0
Total Enrollment	120

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	109	113	96.8%
	Charter School		0	
	Total ADA/Enrollment	109	113	
Second Prior Year (2020-21)	District Regular	109	105	104.2%
	Charter School	0	0	
	Total ADA/Enrollment	109	105	
First Prior Year (2021-22)	District Regular	102	109	93.6%
	Charter School		0	
	Total ADA/Enrollment	102	109	
Historical Average Ratio:				98.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **98.7%**

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2022-23)</b>				
District Regular	113	120		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>113</b>	<b>120</b>	<b>94.2%</b>	<b>Met</b>
<b>1st Subsequent Year (2023-24)</b>				
District Regular	114	120		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>114</b>	<b>120</b>	<b>95.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2024-25)</b>				
District Regular	114	120		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>114</b>	<b>120</b>	<b>95.0%</b>	<b>Met</b>

### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a.

STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

4.

CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue  
Basic Aid  
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

#### 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

##### Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	109.37	113.00	114.00	114.00
b. Prior Year ADA (Funded)		109.37	113.00	114.00
c. Difference (Step 1a minus Step 1b)		3.63	1.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.32%	.88%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		1,213,885.00	1,248,155.00	1,282,905.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		79,630.86	67,150.74	51,572.78
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
<b>Step 3 - Total Change in Population and Funding Level</b>				
(Step 1d plus Step 2c)		9.9%	6.3%	4.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,118,136.00	1,151,680.00	1,186,230.00	1,221,817.00
Percent Change from Previous Year		3.00%	3.00%	3.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,213,885.00	1,248,155.00	1,282,905.00	1,318,492.00
District's Projected Change in LCFF Revenue:		2.82%	2.78%	2.77%
Basic Aid Standard		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
Status:		Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits



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

#### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	979,378.31	1,198,854.78	81.7%
Second Prior Year (2020-21)	1,021,854.90	1,206,714.90	84.7%
First Prior Year (2021-22)	990,706.76	1,227,395.89	80.7%
	Historical Average Ratio:		82.4%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.4% to 87.4%	77.4% to 87.4%	77.4% to 87.4%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	1,100,231.11	1,405,606.48	78.3%	Met
1st Subsequent Year (2023-24)	1,143,512.10	1,443,449.03	79.2%	Met
2nd Subsequent Year (2024-25)	1,136,287.62	1,427,379.88	79.6%	Met

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

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

1a.

STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

6.

**CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	9.88%	6.26%	4.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-0.12% to 19.88%	-3.74% to 16.26%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.88% to 14.88%	1.26% to 11.26%	-0.98% to 9.02%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	107,977.19		
Budget Year (2022-23)	161,924.00	49.96%	Yes
1st Subsequent Year (2023-24)	52,933.00	(67.31%)	Yes
2nd Subsequent Year (2024-25)	52,933.00	0.00%	No

**Explanation:**  
(required if Yes)

In 22/23 there is \$53,947 in unearned revenue that was not spent in the prior year. In 23/24 Happy Valley will have spent their one-time Federal revenue for COVID-19, which represents a drop of \$109,000.

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

First Prior Year (2021-22)	143,556.24		
Budget Year (2022-23)	111,380.24	(22.41%)	Yes
1st Subsequent Year (2023-24)	117,279.12	5.30%	No
2nd Subsequent Year (2024-25)	119,010.04	1.48%	No

**Explanation:**  
(required if Yes)

Happy Valley spent down multiple one-time State funded resources in 21/22 in the amount of \$35,793. These resources were eliminated in the 22/23 Adopted Budget.

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

First Prior Year (2021-22)	229,189.05		
Budget Year (2022-23)	160,498.46	(29.97%)	Yes
1st Subsequent Year (2023-24)	86,332.37	(46.21%)	Yes
2nd Subsequent Year (2024-25)	34,159.37	(60.43%)	Yes

**Explanation:**  
(required if Yes)

In 22/23, Local Revenue is Affected By A Decrease In Projected Funds Required For Potential Special Education Student Placement In Regional Programs Of \$50K, As Well As A Decrease In Donations That Cannot Be Included In Budget (approx. \$23K). In Both The Subsequent Years, Local Revenue Is Lower Because We Cannot Budget Donations Without Receiving A Donation Commitment Letter From The Parent Club. In 24/25, The Parcel Tax Will Expire In The Amount Of \$52K.

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

First Prior Year (2021-22)	41,783.82		
Budget Year (2022-23)	76,870.38	83.97%	Yes
1st Subsequent Year (2023-24)	52,954.87	(31.11%)	Yes
2nd Subsequent Year (2024-25)	49,091.46	(7.30%)	Yes

**Explanation:**  
(required if Yes)

In 22/23, Happy Valley has two large one-time expenditures: textbook adoption for \$20K and moving the library for \$13K. We will also be purchasing supplies for universal lunch for \$7500. In subsequent years, the expenditures go down as we spend down the remainder of the one-time resources for COVID-19.

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

First Prior Year (2021-22)	300,786.14		
Budget Year (2022-23)	335,283.94	11.47%	No
1st Subsequent Year (2023-24)	290,263.75	(13.43%)	Yes
2nd Subsequent Year (2024-25)	285,601.84	(1.61%)	Yes

**Explanation:**  
(required if Yes)

In subsequent years, we are projecting a decrease in expenditures for the following purposes: \$15000 on one-time dollars for Covid-19, a \$13000 decrease in donations, and spending down the \$10511 remaining in the Educator Effectiveness Grant.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	480,722.48		
Budget Year (2022-23)	433,802.70	(9.76%)	Not Met
1st Subsequent Year (2023-24)	256,544.49	(40.86%)	Not Met
2nd Subsequent Year (2024-25)	206,102.41	(19.66%)	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	342,569.96		
Budget Year (2022-23)	412,154.32	20.31%	Not Met
1st Subsequent Year (2023-24)	343,218.62	(16.73%)	Not Met
2nd Subsequent Year (2024-25)	334,693.30	(2.48%)	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a.

**STANDARD NOT MET** - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

In 22/23 there is \$53,947 in unearned revenue that was not spent in the prior year. In 23/24 Happy Valley will have spent their one-time Federal revenue for COVID-19, which represents a drop of \$109,000.

**Explanation:**

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

Happy Valley spent down multiple one-time State funded resources in 21/22 in the amount of \$35,793. These resources were eliminated in the 22/23 Adopted Budget.

**Explanation:**

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

In 22/23, Local Revenue Is Affected By A Decrease In Projected Funds Required For Potential Special Education Student Placement In Regional Programs Of \$50K, As Well As A Decrease In Donations That Cannot Be Included In Budget (approx. \$23K). In Both The Subsequent Years, Local Revenue Is Lower Because We Cannot Budget Donations Without Receiving A Donation Commitment Letter From The Parent Club. In 24/25, The Parcel Tax Will Expire In The Amount Of \$52K.

1b.

**STANDARD NOT MET** - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies

In 22/23, Happy Valley has two large one-time expenditures: textbook adoption for \$20K and moving the library for \$13K. We will also be purchasing supplies for universal lunch for \$7500. In

(linked from 6B  
if NOT met)

**Explanation:**

**Services and Other Exps**

(linked from 6B  
if NOT met)

In subsequent years, we are projecting a decrease in expenditures for the following purposes:  
\$15000 on one-time dollars for Covid-19, a \$13000 decrease in donations, and spending down the  
\$10511 remaining in the Educator Effectiveness Grant.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

**NOTE:**

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

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

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

1,663,961.72	49,918.85	0.00	Not Met
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size (EC Section 17070.75 (b)(2)(E)))
<input type="checkbox"/>	Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	77,676.07	73,317.32	84,623.18
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,066,399.35	1,113,757.29	1,187,250.87
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,144,075.42	1,187,074.61	1,271,874.05
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,553,521.36	1,466,346.30	1,692,463.75
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,553,521.36	1,466,346.30	1,692,463.75
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	73.6%	81.0%	75.1%
<b>District's Deficit Spending Standard Percentage Levels</b>				
(Line 3 times 1/3):		24.5%	27.0%	25.0%

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	210,011.00	1,263,354.78	N/A	Met
Second Prior Year (2020-21)	47,097.94	1,226,714.90	N/A	Met
First Prior Year (2021-22)	62,290.15	1,247,395.89	N/A	Met
Budget Year (2022-23) (Information only)	(83,569.54)	1,425,606.48		

## 8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	868,001.78	868,001.78	0.0%	Met
Second Prior Year (2020-21)	1,078,012.78	1,078,012.78	0.0%	Met
First Prior Year (2021-22)	1,125,110.72	1,125,110.72	0.0%	Met
Budget Year (2022-23) (Information only)	1,187,400.87			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

### 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over



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

<sup>2</sup> 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.

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	113	114	114
District's Reserve Standard Percentage Level:	5%	5%	5%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b. Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

#### 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,853,836.72	1,686,535.57	1,673,939.77

2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,853,836.72	1,686,535.57	1,673,939.77
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	92,691.84	84,326.78	83,696.99
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	92,691.84	84,326.78	83,696.99

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,103,831.33	1,018,761.34	928,296.92
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	92,691.84	95,741.00	95,288.47
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,196,523.17	1,114,502.34	1,023,585.39
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	64.54%	66.08%	61.15%
District's Reserve Standard (Section 10B, Line 7):		92,691.84	84,326.78	83,696.99
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

The district has a parcel tax in the amount of \$52,173 annually which expires in 23/24. Those expenditures have been removed from the budget in 24/25 pending reauthorization of the parcel tax.

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or  
-\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(17,660.11)			
Budget Year (2022-23)	(33,498.65)	15,838.54	89.7%	Met
1st Subsequent Year (2023-24)	(35,445.55)	1,946.90	5.8%	Met
2nd Subsequent Year (2024-25)	(40,323.13)	4,877.58	13.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	22,241.54			
Budget Year (2022-23)	38,790.98	16,549.44	74.4%	Met
1st Subsequent Year (2023-24)	42,159.98	3,369.00	8.7%	Met
2nd Subsequent Year (2024-25)	42,159.98	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	20,000.00			
Budget Year (2022-23)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	20,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

No

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				

Compensated Absences

--	--	--	--

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

TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

N/A

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:

(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

5. OPEB Contributions

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00		

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**



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

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

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

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

#### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	7.78	7.78	6.78	6.78

#### Certificated (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

A tentative agreement has been reached but has not yet been board approved. The agreement and the public disclosure will go to board on June 15, 2022.

#### Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jun 15, 2022

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement  
% change in salary schedule  
from prior year


or

**Multiyear Agreement**

Total cost of salary settlement  
% change in salary schedule  
from prior year (may enter text,  
such as "Reopener")


Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

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

6814.10

7. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
34070	35774	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	No	No
113378.14	113378.14	113378.14
75.0%	75.0%	75.0%
4.2%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

No		
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If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
4766.00	12497.00	11394
1.0%	2.0%	2.0%

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

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	3.42	3.42	3.42	3.42

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

A tentative agreement with the certificated bargaining unit has been reached but has not yet been board approved. The agreement and the public disclosure will go to board on June 15, 2022. One of the classified salary schedules will also receive this increase.

**Negotiations Settled**

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Is the cost of salary settlement included in the budget  
and multiyear  
projections (MYPs)?

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

--	--	--

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule  
from prior year


or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule  
from prior year (may enter text,  
such as "Reopener")


Identify the source of funding that will be used to support multiyear salary commitments:

--

**Negotiations Not Settled**

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

1457.42

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

7287

0

0

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Yes	No	No
0	0	0
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

0	
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Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

713	2750	2452
.6%	2.0%	2.0%

Budget Year      1st Subsequent Year      2nd Subsequent Year

(2022-23)      (2023-24)      (2024-25)

**Classified (Non-management)  
Attrition (layoffs and  
retirements)**

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

Yes	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

Happy Valley does not have Retiree benefits.

**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	2	2	2	2

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

A tentative agreement with the certificated bargaining unit has been reached but has not yet been board approved. The agreement and the public disclosure will go to board on June 15, 2022. The admin and confidential salary schedules will also receive this increase.

If N/A, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement

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

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

No	No	No

Total cost of salary settlement  
% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

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

2932

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

4. Amount included for any tentative salary schedule increases

14661	15395	0
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Management/Supervisor/Confidential

Health and Welfare (H&W)  
Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

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

Yes	No	No
27073	27073	27073
75.0%	75.0%	75.0%
5.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
0	4810	4906
0.0%	2.0%	2.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

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

Yes

Jun 08, 2022

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

In the Local Control and Accountability Plan and Annual Update Template?

Yes

#### ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

Michelle Stewart became District Superintendent on July 1, 2021.

End of School District Budget Criteria and Standards Review

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	102.07	102.07	109.37	113.00	113.00	113.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	102.07	102.07	109.37	113.00	113.00	113.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	102.07	102.07	109.37	113.00	113.00	113.00
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	728,534.04	301	0.00	303	728,534.04	305	0.00		307	728,534.04	309
2000 - Classified Salaries	206,257.08	311	0.00	313	206,257.08	315	0.00		317	206,257.08	319
3000 - Employee Benefits	394,780.67	321	0.00	323	394,780.67	325	0.00		327	394,780.67	329
4000 - Books, Supplies Equip Replace. (6500)	41,783.82	331	0.00	333	41,783.82	335	15,771.38		337	26,012.44	339
5000 - Services .. & 7300 - Indirect Costs	300,786.14	341	0.00	343	300,786.14	345	18,220.98		347	282,565.16	349
TOTAL					1,672,141.75	365	TOTAL			1,638,149.39	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	380
3. STRS. ....	3101 & 3102	382
4. PERS. ....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	385
7. Unemployment Insurance. ....	3501 & 3502	390
8. Workers' Compensation Insurance. ....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		902,092.07
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		0.00
13a. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4a (Extracted) .....	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* .....		396
14. TOTAL SALARIES AND BENEFITS .....	902,092.07	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.55	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') .....	X	

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	exempt
2. Percentage spent by this district (Part II, Line 15) .....	.55
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	1,638,149.39
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	exempt

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	770,501.04	301	0.00	303	770,501.04	305	0.00		307	770,501.04	309
2000 - Classified Salaries	214,560.27	311	0.00	313	214,560.27	315	0.00		317	214,560.27	319
3000 - Employee Benefits	436,299.09	321	0.00	323	436,299.09	325	0.00		327	436,299.09	329
4000 - Books, Supplies Equip Replace. (6500)	76,870.38	331	7,500.00	333	69,370.38	335	29,465.93		337	39,904.45	339
5000 - Services. ... & 7300 - Indirect Costs	335,283.94	341	57,500.00	343	277,783.94	345	18,585.40		347	259,198.54	349
TOTAL					1,768,514.72	365	TOTAL			1,720,463.39	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	380
3. STRS. ....	3101 & 3102	382
4. PERS. ....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) ....	3401 & 3402	385
7. Unemployment Insurance. ....	3501 & 3502	390
8. Workers' Compensation Insurance. ....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		1,000,012.41
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		0.00
13a. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4a (Extracted) .....	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* .....		396
14. TOTAL SALARIES AND BENEFITS .....	1,000,012.41	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.58	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') .....	X	

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	exempt
2. Percentage spent by this district (Part II, Line 15) .....	.58
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	1,720,463.39
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	exempt

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




Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,692,463.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	108,443.94
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				20,000.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,564,019.81
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				102.07
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,323.01

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,353,017.80	12,371.01
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,353,017.80	12,371.01
B. Required effort (Line A.2 times 90%)	1,217,716.02	11,133.91
C. Current year expenditures (Line I.E and Line II.B)	1,564,019.81	15,323.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,213,885.00	0.00	1,213,885.00	1,248,155.00	0.00	1,248,155.00	2.8%
2) Federal Revenue		8100-8299	0.00	107,977.19	107,977.19	0.00	161,924.00	161,924.00	50.0%
3) Other State Revenue		8300-8599	20,249.24	123,307.00	143,556.24	22,824.24	88,556.00	111,380.24	-22.4%
4) Other Local Revenue		8600-8799	70,970.37	158,218.68	229,189.05	65,765.37	94,733.09	160,498.46	-30.0%
5) TOTAL REVENUES			1,305,104.61	389,502.87	1,694,607.48	1,336,744.61	345,213.09	1,681,957.70	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	576,040.64	152,493.40	728,534.04	625,197.08	145,303.96	770,501.04	5.8%
2) Classified Salaries		2000-2999	147,410.93	58,846.15	206,257.08	166,878.79	47,681.48	214,560.27	4.0%
3) Employee Benefits		3000-3999	267,255.19	127,525.48	394,780.67	308,155.24	128,143.85	436,299.09	10.5%
4) Books and Supplies		4000-4999	21,781.67	20,002.15	41,783.82	30,613.92	46,256.46	76,870.38	84.0%
5) Services and Other Operating Expenditures		5000-5999	223,317.48	77,468.66	300,786.14	281,398.94	53,885.00	335,283.94	11.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	322.00	0.00	322.00	322.00	0.00	322.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(8,732.02)	8,732.02	0.00	(6,959.49)	6,959.49	0.00	0.0%
9) TOTAL EXPENDITURES		7300-7399	1,227,395.89	445,067.86	1,672,463.75	1,405,606.48	428,230.24	1,833,836.72	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			77,708.72	(55,564.99)	22,143.73	(68,861.87)	(83,017.15)	(151,879.02)	-785.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	22,241.54	0.00	22,241.54	38,790.98	0.00	38,790.98	74.4%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,660.11)	17,660.11	0.00	(33,498.65)	33,498.65	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,418.57)	17,660.11	2,241.54	(14,707.67)	33,498.65	18,790.98	738.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			62,290.15	(37,904.88)	24,385.27	(83,569.54)	(49,518.50)	(133,088.04)	-645.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,125,110.72	163,744.67	1,288,855.39	1,187,400.87	125,839.79	1,313,240.66	1.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,125,110.72	163,744.67	1,288,855.39	1,187,400.87	125,839.79	1,313,240.66	1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,125,110.72	163,744.67	1,288,855.39	1,187,400.87	125,839.79	1,313,240.66	1.9%
2) Ending Balance, June 30 (E + F1e)			1,187,400.87	125,839.79	1,313,240.66	1,103,831.33	76,321.29	1,180,152.62	-10.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150.00	0.00	150.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,839.79	125,839.79	0.00	76,321.29	76,321.29	-39.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,187,250.87	0.00	1,187,250.87	1,103,831.33	0.00	1,103,831.33	-7.0%
<b>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	1,340,088.95	108,664.98	1,448,753.93				
1) Fair Value Adjustment to Cash in County Treasury		9111							
b) In Banks		9120	0.00	0.00	0.00				
c) In Revolving Cash Account		9130	150.00	0.00	150.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,340,238.95	108,664.98	1,448,903.93				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	54,179.86	0.00	54,179.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			54,179.86	0.00	54,179.86				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,286,059.09	108,664.98	1,394,724.07				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		8012	21,874.00	0.00	21,874.00	22,600.00	0.00	22,600.00	3.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,594.00	0.00	5,594.00	5,762.00	0.00	5,762.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,091,631.00	0.00	1,091,631.00	1,124,380.00	0.00	1,124,380.00	3.0%
Unsecured Roll Taxes		8042	18,970.00	0.00	18,970.00	19,539.00	0.00	19,539.00	3.0%
Prior Years' Taxes		8043	1,941.00	0.00	1,941.00	1,999.00	0.00	1,999.00	3.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,213,885.00	0.00	1,213,885.00	1,248,155.00	0.00	1,248,155.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,213,885.00	0.00	1,213,885.00	1,248,155.00	0.00	1,248,155.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,042.00	14,042.00	0.00	14,042.00	14,042.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		12,973.00	12,973.00		12,973.00	12,973.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,588.00	2,588.00		2,588.00	2,588.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	78,374.19	78,374.19	0.00	132,321.00	132,321.00	68.8%
TOTAL, FEDERAL REVENUE			0.00	107,977.19	107,977.19	0.00	161,924.00	161,924.00	50.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements		8520		0.00	0.00		0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8550		0.00	0.00		0.00	0.00	0.0%
Tax Relief Subventions		8560	16,663.00	6,630.00	23,293.00	19,238.00	7,672.00	26,910.00	15.5%
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
SACS Financial Reporting Software									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	3,586.24	116,677.00	120,263.24	3,586.24	80,884.00	84,470.24	-29.8%
TOTAL, OTHER STATE REVENUE			20,249.24	123,307.00	143,556.24	22,824.24	88,556.00	111,380.24	-22.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	52,173.00	0.00	52,173.00	52,173.00	0.00	52,173.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8629							
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	0.00	4,000.00	5,000.00	0.00	5,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
SACS Financial Reporting Software									



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	854.00	0.00	854.00	854.00	0.00	854.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,943.37	97,651.68	111,595.05	7,074.05	74,166.09	81,240.14	-27.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	664.32	0.00	664.32	New
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		60,567.00	60,567.00		20,567.00	20,567.00	-66.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,970.37	158,218.68	229,189.05	65,765.37	94,733.09	160,498.46	-30.0%
TOTAL, REVENUES			1,305,104.61	389,502.87	1,694,607.48	1,336,744.61	345,213.09	1,681,957.70	-0.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	430,385.60	148,178.89	578,564.49	472,259.03	141,203.30	613,462.33	6.0%
Certificated Pupil Support Salaries		1200	0.00	4,314.51	4,314.51	0.00	4,100.66	4,100.66	-5.0%
SACS Financial Reporting Software									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	145,655.04	0.00	145,655.04	152,938.05	0.00	152,938.05	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			576,040.64	152,493.40	728,534.04	625,197.08	145,303.96	770,501.04	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	18,897.11	58,154.75	77,051.86	30,663.00	46,965.78	77,628.78	0.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	370.00	370.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	127,456.92	0.00	127,456.92	134,793.39	0.00	134,793.39	5.8%
Other Classified Salaries		2900	1,056.90	691.40	1,748.30	1,422.40	345.70	1,768.10	1.1%
TOTAL, CLASSIFIED SALARIES			147,410.93	58,846.15	206,257.08	166,878.79	47,681.48	214,560.27	4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	95,523.32	98,675.62	194,198.94	115,711.68	103,115.45	218,827.13	12.7%
PERS		3201-3202	29,479.19	314.56	29,793.75	38,657.18	96.57	38,753.75	30.1%
OASDI/Medicare/Alternative		3301-3302	19,491.77	8,346.65	27,838.42	22,650.06	7,540.67	30,190.73	8.4%
Health and Welfare Benefits		3401-3402	105,558.68	15,195.03	120,753.71	112,937.60	12,740.42	125,678.02	4.1%
Unemployment Insurance		3501-3502	3,561.07	1,033.73	4,594.80	3,767.37	962.70	4,730.07	2.9%
Workers' Compensation		3601-3602	13,641.16	3,959.89	17,601.05	14,431.35	3,688.04	18,119.39	2.9%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			267,255.19	127,525.48	394,780.67	308,155.24	128,143.85	436,299.09	10.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	6,491.06	6,491.06	0.00	20,000.00	20,000.00	208.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,953.79	13,511.09	32,464.88	19,525.54	26,256.46	45,782.00	41.0%
Noncapitalized Equipment		4400	2,827.88	0.00	2,827.88	3,588.38	0.00	3,588.38	26.9%
Food		4700	0.00	0.00	0.00	7,500.00	0.00	7,500.00	New
TOTAL, BOOKS AND SUPPLIES			21,781.67	20,002.15	41,783.82	30,613.92	46,256.46	76,870.38	84.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,809.43	7,703.76	10,513.19	5,207.62	8,902.19	14,109.81	34.2%
Dues and Memberships		5300	3,525.64	0.00	3,525.64	3,596.15	0.00	3,596.15	2.0%
Insurance		5400 - 5450	15,799.00	0.00	15,799.00	16,114.98	0.00	16,114.98	2.0%
SACS Financial Reporting Software									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Operations and Housekeeping Services		5500	49,000.00	0.00	49,000.00	49,980.00	0.00	49,980.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,059.98	0.00	31,059.98	27,531.70	0.00	27,531.70	-11.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,210.55	69,764.90	168,975.45	156,616.55	44,982.81	201,599.36	19.3%
Communications		5900	21,912.88	0.00	21,912.88	22,351.94	0.00	22,351.94	2.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			223,317.48	77,468.66	300,786.14	281,398.94	53,885.00	335,283.94	11.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	322.00	0.00	322.00	322.00	0.00	322.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/JP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			322.00	0.00	322.00	322.00	0.00	322.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310							
Transfers of Indirect Costs - Interfund		7350	(8,732.02)	8,732.02	0.00	(6,959.49)	6,959.49	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			(8,732.02)	8,732.02	0.00	(6,959.49)	6,959.49	0.00	0.0%
INTERFUND TRANSFERS			1,227,395.89	445,067.86	1,672,463.75	1,405,606.48	428,230.24	1,833,836.72	9.6%
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914							
Other Authorized Interfund Transfers In		8919	22,241.54	0.00	22,241.54	38,790.98	0.00	38,790.98	74.4%
(a) TOTAL, INTERFUND TRANSFERS IN			22,241.54	0.00	22,241.54	38,790.98	0.00	38,790.98	74.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of									
Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of									
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates									
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from									
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	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	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,660.11)	17,660.11	0.00	(33,498.65)	33,498.65	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,660.11)	17,660.11	0.00	(33,498.65)	33,498.65	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(15,418.57)	17,660.11	2,241.54	(14,707.67)	33,498.65	18,790.98	738.3%
(a - b + c - d + e)									

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F		
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LCFF Sources		8010-8099	1,213,885.00	0.00			1,213,885.00	1,248,155.00	0.00	1,248,155.00	2.8%
2) Federal Revenue		8100-8299	0.00	107,977.19			107,977.19	0.00	161,924.00	161,924.00	50.0%
3) Other State Revenue		8300-8599	20,249.24	123,307.00			143,556.24	22,824.24	88,556.00	111,380.24	-22.4%
4) Other Local Revenue		8600-8799	70,970.37	158,218.68			229,189.05	65,765.37	94,733.09	160,498.46	-30.0%
5) TOTAL, REVENUES			1,305,104.61	389,502.87			1,694,607.48	1,336,744.61	345,213.09	1,681,957.70	-0.7%
B. EXPENDITURES (Objects 1000-7999)											
1) Instruction	1000-1999		643,870.28	394,058.49			1,037,928.77	753,922.81	355,845.55	1,109,768.36	6.9%
2) Instruction - Related Services	2000-2999		290,986.37	18,502.76			309,489.13	285,019.83	33,702.57	318,722.40	3.0%
3) Pupil Services	3000-3999		7,380.50	17,225.70			24,606.20	72,528.11	17,363.10	89,891.21	265.3%
4) Ancillary Services	4000-4999		0.00	0.00			0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00			0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00			0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		192,929.95	15,251.02			208,180.97	204,218.28	11,635.47	215,853.75	3.7%
8) Plant Services	8000-8999		91,906.79	29.89			91,936.68	89,595.45	9,683.55	99,279.00	8.0%
9) Other Outgo	9000-9999	Except 7600-7699	322.00	0.00			322.00	322.00	0.00	322.00	0.0%
10) TOTAL, EXPENDITURES			1,227,395.89	445,067.86			1,672,463.75	1,405,606.48	428,230.24	1,833,836.72	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)											
			77,708.72	(55,564.99)			22,143.73	(68,861.87)	(83,017.15)	(151,879.02)	-785.9%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In		8900-8929	22,241.54	0.00			22,241.54	38,790.98	0.00	38,790.98	74.4%
b) Transfers Out		7600-7629	20,000.00	0.00			20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses											
a) Sources		8930-8979	0.00	0.00			0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00			0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,660.11)	17,660.11			0.00	(33,498.65)	33,498.65	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,418.57)	17,660.11			2,241.54	(14,707.67)	33,498.65	18,790.98	738.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)											
			62,290.15	(37,904.88)			24,385.27	(83,569.54)	(49,518.50)	(133,088.04)	-645.8%
F. FUND BALANCE, RESERVES											
1) Beginning Fund Balance											
e) As of July 1 - Unaudited		9791	1,125,110.72	163,744.67			1,288,855.39	1,187,400.87	125,839.79	1,313,240.66	1.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,125,110.72	163,744.67	1,288,855.39	1,187,400.87	125,839.79	1,313,240.66	1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,125,110.72	163,744.67	1,288,855.39	1,187,400.87	125,839.79	1,313,240.66	1.9%
2) Ending Balance, June 30 (E + F1e)			1,187,400.87	125,839.79	1,313,240.66	1,103,831.33	76,321.29	1,180,152.62	-10.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150.00	0.00	150.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,839.79	125,839.79	0.00	76,321.29	76,321.29	-39.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,187,250.87	0.00	1,187,250.87	1,103,831.33	0.00	1,103,831.33	-7.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	24
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III/ State Reserve Learning Loss	.02	.02
6266	Educator Effectiveness, FY 2021-22	10,511.00	0.00
6300	Lottery: Instructional Materials	53,322.20	40,994.20
6512	Special Ed: Mental Health Services	15,247.71	9,194.01
6536	Special Ed: Dispute Prevention and Dispute Resolution	870.00	0.00
6537	Special Ed: Learning Recovery Support	945.08	.48
6546	Mental Health-Related Services	10,930.00	9,930.00
7311	Classified School Employee Professional Development Block Grant	850.00	0.00
7510	Low-Performing Students Block Grant	22.00	0.00
9010	Other Restricted Local	33,141.78	16,202.34
Total, Restricted Balance		125,839.79	76,321.29



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.16	1.16	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.16	1.16	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.16	1.16	0.0%
2) Ending Balance, June 30 (E + F1e)			1.16	1.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.16	1.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	1.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1.16		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.16	1.16	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.16	1.16	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.16	1.16	0.0%
2) Ending Balance, June 30 (E + F1e)			1.16	1.16	0.0%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.16	1.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1.16	1.16
Total, Restricted Balance		1.16	1.16

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,500.00	1,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,500.00	21,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,634.41	351,134.41	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,634.41	351,134.41	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,634.41	351,134.41	6.5%
2) Ending Balance, June 30 (E + F1e)			351,134.41	372,834.41	6.1%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	266,511.23	279,942.57	5.0%
Special Reserve Fund	0000	9780	266,511.23		
Special Reserve Fund	0000	9780		279,942.57	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	84,823.18	92,891.84	9.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	330,689.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			330,689.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			330,689.71		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.0%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,500.00	1,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,500.00	21,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,634.41	351,134.41	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,634.41	351,134.41	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,634.41	351,134.41	6.5%
2) Ending Balance, June 30 (E + F1e)			351,134.41	372,634.41	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	266,511.23	279,942.57	5.0%
Special Reserve Fund	0000	9780	266,511.23		
Special Reserve Fund	0000	9780		279,942.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	84,623.18	92,691.84	9.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,736.65	5,000.00	5.6%
5) TOTAL, REVENUES			4,736.65	5,000.00	5.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,736.65	5,000.00	5.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,736.65	5,000.00	5.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,721.19	14,457.84	48.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,721.19	14,457.84	48.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,721.19	14,457.84	48.7%
2) Ending Balance, June 30 (E + F1e)			14,457.84	19,457.84	34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,457.84	19,457.84	34.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	12,287.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,287.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,287.46		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,686.65	4,950.00	5.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,736.65	5,000.00	5.6%
TOTAL, REVENUES			4,736.65	5,000.00	5.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,738.85	5,000.00	5.6%
5) TOTAL, REVENUES			4,738.85	5,000.00	5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10)</b>			4,738.85	5,000.00	5.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			4,738.85	5,000.00	5.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,721.19	14,457.84	48.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,721.19	14,457.84	48.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,721.19	14,457.84	48.7%
2) Ending Balance, June 30 (E + F1e)			14,457.84	19,457.84	34.6%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,457.84	19,457.84	34.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	14,457.84	19,457.84
Total, Restricted Balance		14,457.84	19,457.84



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,893.00	35,250.00	-9.4%
5) TOTAL, REVENUES			38,893.00	35,250.00	-9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,893.00	35,250.00	-9.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,241.54	38,790.98	74.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,241.54)	(38,790.98)	74.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,651.46	(3,540.98)	-121.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,156,134.10	1,172,785.56	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,156,134.10	1,172,785.56	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,156,134.10	1,172,785.56	1.4%
2) Ending Balance, June 30 (E + F1e)			1,172,785.56	1,169,244.58	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,098,541.81	1,098,541.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	74,243.75	70,702.77	-4.8%
Endowment Fund	0000	9780	74,243.75		
Foundation Fund	0000	9780		70,702.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	98,432.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,098,541.81		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,194,974.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,194,974.33		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	250.00	250.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	38,643.00	35,000.00	-9.4%
TOTAL, OTHER LOCAL REVENUE			38,893.00	35,250.00	-9.4%
TOTAL, REVENUES			38,893.00	35,250.00	-9.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	22,241.54	38,790.98	74.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,241.54	38,790.98	74.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(22,241.54)	(38,790.98)	74.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,893.00	35,250.00	-9.4%
5) TOTAL, REVENUES			38,893.00	35,250.00	-9.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			38,893.00	35,250.00	-9.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,241.54	38,790.98	74.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,241.54)	(38,790.98)	74.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			16,651.46	(3,540.98)	-121.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,156,134.10	1,172,785.56	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,156,134.10	1,172,785.56	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,156,134.10	1,172,785.56	1.4%
2) Ending Balance, June 30 (E + F1e)			1,172,785.56	1,169,244.58	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,098,541.81	1,098,541.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	74,243.75	70,702.77	-4.8%
Endowment Fund	0000	9780	74,243.75		
Foundation Fund	0000	9780		70,702.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,098,541.81	1,098,541.81
Total, Restricted Balance		1,098,541.81	1,098,541.81

Budget, July 1  
Summary of Interfund Activities - Actuals

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					22,241.54	20,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						22,241.54		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	42,241.54	42,241.54	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					38,790.98	20,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						38,790.98		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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

Budget, July 1  
Summary of Interfund Activities - Budget

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	58,790.98	58,790.98		



Budget, July 1  
Estimated Actuals 2021-22  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Happy Valley Elementary

Santa Cruz 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)

**WWC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)

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

**IMPORT CHECKS**

<b>CHECKFUND - (Fatal)</b> - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE - (Warning)</b> - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<b>CHECKGOAL - (Fatal)</b> - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUNCTION - (Fatal)</b> - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT - (Fatal)</b> - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT - (Fatal)</b> - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590 - (Fatal)</b> - 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.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE - (Warning)</b> - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL - (Warning)</b> - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A - (Warning)</b> - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B - (Fatal)</b> - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA - (Warning)</b> - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>

**CHK-RES6500XOBJ8091 - (Fatal) - 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 - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.** **Passed**

**CHK-GOALxFUNCTION-A - (Fatal) - 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.** **Passed**

**CHK-GOALxFUNCTION-B - (Fatal) - 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 - (Fatal) - 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**

**PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).** **Passed**

**PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.** **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

**DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).** **Passed**

**LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.** **Passed**

**INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.** **Passed**

**INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.** **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.** **Passed**

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

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

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

LOTTERY-CONTRIB - (Fatal) - 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 - (Warning) - 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 fund and resource.

Passed

SE-PASS-THRU-REVENUE - (Warning) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

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

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	(\$28,622.00)

Explanation: State COVID-19 revenue was changed to Federal revenue requiring a journal entry. This caused this resource and object code to be negative.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	7425	(\$28,622.00)

Explanation: State COVID-19 revenue was changed to Federal revenue requiring a journal entry. This caused this resource and object code to be negative.

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

Passed

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

Passed

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

Passed

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

**SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

**EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data Form A must be provided. **Passed**

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

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**

SACS Web System - SACS V1

44-69757-0000000 - Happy Valley Elementary - Budget, July 1 - Estimated Actuals 2021-22

5/30/2022 5:13:47 PM

## **GENERAL LEDGER CHECKS**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01	7425	8590	(\$28,622.00)

Explanation: State COVID-19 revenue was changed to Federal revenue requiring a journal entry. This caused this resource and object code to be negative.

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>VALUE</b>
01	7425	(\$28,622.00)

Explanation: State COVID-19 revenue was changed to Federal revenue requiring a journal entry. This caused this resource and object code to be negative.

Budget, July 1  
Budget 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Happy Valley Elementary

Santa Cruz County

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

**IMPORT CHECKS**

<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED</b> - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - 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.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA</b> - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB</b> - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>

**CHK-RES6500XOBJ8091 - (Fatal) - 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 - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.** **Passed**

**CHK-GOALxFUNCTION-A - (Fatal) - 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.** **Passed**

**CHK-GOALxFUNCTION-B - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.** **Passed**

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

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

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

**LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.** **Passed**

**INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.** **Passed**

**INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.** **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.** **Passed**

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

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

**EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).** **Passed**

**LOTTERY-CONTRIB - (Fatal) - 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 - (Warning)** - 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 fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - 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 - (Fatal)** - 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 - (Fatal)** - 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 - (Fatal)** - 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 - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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

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

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

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

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

**SUPPLEMENTAL CHECKS**

**CB-BUDGET-CERTIFY - (Fatal)** - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CB-BALANCE-ABOVE-MIN - (Warning)** - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CS) 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 - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

**EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**



**BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.** **Passed**

**WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.** **Passed**

**ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.** **Passed**

**CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.** **Passed**

**MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (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**

**CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMA request contact information.** **Exception**

#### **FORM**

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Form CASH

Explanation: A separate cash flow in Excel has been submitted in lieu of using the SACS software Form CASH. Only the ending cash balance has been entered into the SACS software so that the correct cash balance flows to the Criteria and Standards form.

**CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.** **Passed**

**CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.** **Passed**

**VERSION-CHECK - (Warning) - All versions are current.** **Passed**

SACS Web System - SACS V1  
44-69757-0000000 - Happy Valley Elementary - Budget, July 1 - Budget 2022-23  
5/30/2022 5:11:48 PM

## **EXPORT VALIDATION CHECKS**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMA request contact information.

### **Exception**

#### **FORM**

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Form CASH

Explanation: A separate cash flow in Excel has been submitted in lieu of using the SACS software Form CASH. Only the ending cash balance has been entered into the SACS software so that the correct cash balance flows to the Criteria and Standards form.

**Santa Cruz County Office of Education  
Business Services Department**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT  
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: Happy Valley Elementary School District  
 Name of Bargaining Unit: Happy Valley Education Association, CTA/NEA  
 Certificated or Classified: Certificated

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2023  
 (date) (date)

The Governing Board will act upon this agreement on: June 15, 2022  
 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the county office at least ten (10) working days prior to the date the governing board will take action.**

**A. Proposed Change in Compensation**

Compensation	Annual Cost Prior to Proposed Agreement FY	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY	Year 2 Increase/(Decrease) FY	Year 3 Increase/(Decrease) FY
1 Salary Schedule Increase (Decrease)  **8% Increase	\$566,839	\$45,347  8.00%	  0.00%	  0.00%
2 Step and Column - Increase (Decrease) Due to movement plus any changes due to settlement  **Included Above		  0.00%	  0.00%	  0.00%
3 Other Compensation - Increase (Decrease)(Stipends, Bonuses, Longevity, Overtime, etc.)		\$9,300		
Description of other compensation: \$1,500 annual stipend to all combo classes. 3 assessment days (sub pay). Outdoor Science School overnight to daily sub rate (\$150) instead of \$100 per night.				
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$114,561	\$11,427  9.97%	  0.00%	  0.00%
5 Health/Welfare Plans  **6.5 FTE	\$101,997	\$5,850  5.74%	\$6,600  6.12%	  0.00%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$783,397	\$71,924	\$6,600	\$0
7 Total Number of Represented Employees (Use FTEs if appropriate)	7.40			
8 Total Compensation Average Cost per Employee	\$ 105,864.48	\$ 9,719.48  9.18%	\$ 891.89  0.77%	\$ -  0.00%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

8% for full year in year one. Not less than a full year. Continuation of \$1,500 stipend for teaching extended day. \$1,500 stipend for combo class (not just for combo greater than 24 students). 3 assessment days per year based on FTE, cost would be sub days which will be paid out of parcel tax. Outdoor Science School overnight from \$100 per night to full day sub rate which is currently \$150 per day

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No

11. Please include comments and explanations as necessary.

a 8% increase to the salary schedule effective 7-1-22 for the 2022-2023 school year.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

Increase of \$100 per month to \$1,400 per month effective 10-1-22, second year additional increase of \$100 per month to \$1,500 per month effective 10-1-23 for medical only. Dental and vision will continue to be covered employee plus one. Unsure if those rates will change 10/22 or not.

**B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, etc.)**

Calendar changed to 185 days. One additional teacher work day at the beginning of the school year.

**C. What are the specific impacts on instructional and support programs to accommodate the settlement?**

Please indicate the status of these changes: 1) planning stage, 2) in-progress, or 3) adopted. Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

Cost of the tentative agreement will be paid out of the General Fund, and General Fund parcel tax.

- D. What contingency language is included in the proposed agreement?** Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.

Year 2: The parties agree to a re-opener on salary. Further agree to a Salary Schedule Review Committee which will meet during the 2022-2023 school year to discuss possible revisions to the salary schedule.

- E. Will this agreement create, increase or decrease deficit spending in the current or subsequent year(s)?** "Deficit spending" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The negotiated Tentative Agreement will add to the deficit in 2022-2023 and future years.

- F. Describe other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc. Please disclose any other components of the agreement which may or may not affect the district's fund balance in future years.**

Add TK language to TA

- G. Source of Funding for Proposed Agreement**

**1. Current Year**

None, no changes to current year.

- 2. If this is a single year agreement, how will the on-going cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

The ongoing costs of this agreement will be funded through property tax revenues, parcel tax and other state, federal and local funding.

- 3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)**

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

### Happy Valley Elementary School District

### Unrestricted General Fund

Bargaining Unit:

Happy Valley Education Association, CTA/NEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (7/1/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Local Control Funding Formula (8010-8099)	\$ 1,248,155.00	\$ -	\$ -	\$ 1,248,155.00
Remaining Revenues (8100-8799)	\$ 88,589.61	\$ -	\$ -	\$ 88,589.61
<b>TOTAL REVENUES</b>	\$ 1,336,744.61	\$ -	\$ -	\$ 1,336,744.61
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 625,197.08	\$ 21,606.53	\$ 4,370.00	\$ 651,173.61
Classified Salaries (2000-2999)	\$ 166,878.79	\$ -	\$ 3,700.00	\$ 170,578.79
Employee Benefits (3000-3999)	\$ 308,155.24	\$ 9,008.00	\$ 3,717.00	\$ 320,880.24
Books and Supplies (4000-4999)	\$ 30,613.92	\$ -	\$ -	\$ 30,613.92
Services, Other Operating Expenses (5000-5999)	\$ 281,398.94	\$ -	\$ -	\$ 281,398.94
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 322.00	\$ -	\$ -	\$ 322.00
Direct Support/Indirect Cost (7300-7399)	\$ (6,959.49)	\$ -	\$ -	\$ (6,959.49)
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 1,405,606.48	\$ 30,614.53	\$ 11,787.00	\$ 1,448,008.01
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (68,861.87)	\$ (30,614.53)	\$ (11,787.00)	\$ (111,263.40)
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	\$ 38,790.98	\$ -	\$ -	\$ 38,790.98
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
<b>CONTRIBUTIONS (8980-8999)</b>	\$ (33,498.65)	\$ -	\$ -	\$ (33,498.65)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (83,569.54)	\$ (30,614.53)	\$ (11,787.00)	\$ (125,971.07)
<b>BEGINNING BALANCE</b>	\$ 1,187,400.87			\$ 1,187,400.87
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 1,103,831.33	\$ (30,614.53)	\$ (11,787.00)	\$ 1,061,429.80
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts (9711-9739)	\$ 150.00	\$ -	\$ -	\$ 150.00
Restricted Amounts (9740)	\$ 76,322.00	\$ -	\$ -	\$ 76,322.00
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Assigned Amounts (9780)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount (9790)	\$ 1,103,681.33	\$ (30,614.53)	\$ (11,787.00)	\$ 1,061,279.80

\* Please see question on page 7.

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Happy Valley Elementary School District

Restricted General Fund

Bargaining Unit:

Happy Valley Education Association, CTA/NEA

	Column 1 Latest Board- Approved Budget Before Settlement (7/1/2022)	Column 2 Adjustments as a Result of Settlement	Column 3 Other Revisions	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Local Control Funding Formula (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 345,213.09	\$ -	\$ -	\$ 345,213.09
<b>TOTAL REVENUES</b>	\$ 345,213.09	\$ -	\$ -	\$ 345,213.09
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 145,303.96	\$ 4,699.00	\$ -	\$ 150,002.96
Classified Salaries (2000-2999)	\$ 47,681.48	\$ -	\$ -	\$ 47,681.48
Employee Benefits (3000-3999)	\$ 128,143.85	\$ 1,749.00	\$ -	\$ 129,892.85
Books and Supplies (4000-4999)	\$ 46,256.46	\$ -	\$ -	\$ 46,256.46
Services, Other Operating Expenses (5000-5999)	\$ 53,885.00	\$ -	\$ -	\$ 53,885.00
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 6,959.49	\$ -	\$ -	\$ 6,959.49
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 428,230.24	\$ 6,448.00	\$ -	\$ 434,678.24
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (83,017.15)	\$ (6,448.00)	\$ -	\$ (89,465.15)
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	\$ -	\$ -	\$ -	\$ -
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	\$ -	\$ -	\$ -	\$ -
<b>CONTRIBUTIONS (8980-8999)</b>	\$ 33,498.65	\$ -	\$ -	\$ 33,498.65
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (49,518.50)	\$ (6,448.00)	\$ -	\$ (55,966.50)
<b>BEGINNING BALANCE</b>	\$ 125,840.76			\$ 125,840.76
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 76,322.26	\$ (6,448.00)	\$ -	\$ 69,874.26
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 76,322.26	\$ (6,448.00)	\$ -	\$ 69,874.26
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount (9790)				

\* Please see question on page 7.



## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Happy Valley Elementary School District

Combined General Fund

Bargaining Unit:

Happy Valley Education Association, CTA/NEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (7/1/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Local Control Funding Formula (8010-8099)	\$ 1,248,155.00	\$ -	\$ -	\$ 1,248,155.00
Remaining Revenues (8100-8799)	\$ 433,802.70	\$ -	\$ -	\$ 433,802.70
<b>TOTAL REVENUES</b>	\$ 1,681,957.70	\$ -	\$ -	\$ 1,681,957.70
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 770,501.04	\$ 26,305.53	\$ 4,370.00	\$ 801,176.57
Classified Salaries (2000-2999)	\$ 214,560.27	\$ -	\$ 3,700.00	\$ 218,260.27
Employee Benefits (3000-3999)	\$ 436,299.09	\$ 10,757.00	\$ 3,717.00	\$ 450,773.09
Books and Supplies (4000-4999)	\$ 76,870.38	\$ -	\$ -	\$ 76,870.38
Services, Other Operating Expenses (5000-5999)	\$ 335,283.94	\$ -	\$ -	\$ 335,283.94
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 322.00	\$ -	\$ -	\$ 322.00
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 1,833,836.72	\$ 37,062.53	\$ 11,787.00	\$ 1,882,686.25
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (151,879.02)	\$ (37,062.53)	\$ (11,787.00)	\$ (200,728.55)
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	\$ 38,790.98	\$ -	\$ -	\$ 38,790.98
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
<b>CONTRIBUTIONS (8980-8999)</b>	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (133,088.04)	\$ (37,062.53)	\$ (11,787.00)	\$ (181,937.57)
<b>BEGINNING BALANCE</b>	\$ 1,313,241.63			\$ 1,313,241.63
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 1,180,153.59	\$ (37,062.53)	\$ (11,787.00)	\$ 1,131,304.06
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts (9711-9739)	\$ 150.00	\$ -	\$ -	\$ 150.00
Restricted Amounts (9740)	\$ 152,644.26	\$ (6,448.00)	\$ -	\$ 146,196.26
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount (9790)	\$ 1,103,681.33	\$ (30,614.53)	\$ (11,787.00)	\$ 1,061,279.80
Unassigned Amount - Restricted (9790)				
Reserve for Economic Uncertainties Percentage	60%			56%

\* Please see question on page 7.



# **I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

**Happy Valley Elementary School District**

**MYP - Unrestricted General Fund**

**Happy Valley Education Association, CTA/NEA**

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
Local Control Funding Formula (8010-8099)	\$ 1,248,155.00	\$ 1,282,905.00	\$ 1,318,492.00
Remaining Revenues (8100-8799)	\$ 88,589.61	\$ 88,759.61	\$ 36,586.61
<b>TOTAL REVENUES</b>	\$ 1,336,744.61	\$ 1,371,664.61	\$ 1,355,078.61
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 651,173.61	\$ 685,183.06	\$ 674,785.79
Classified Salaries (2000-2999)	\$ 170,578.79	\$ 182,260.31	\$ 185,831.51
Employee Benefits (3000-3999)	\$ 320,880.24	\$ 327,470.43	\$ 336,071.86
Books and Supplies (4000-4999)	\$ 30,613.92	\$ 31,226.20	\$ 27,362.79
Services, Other Operating Expenses (5000-5999)	\$ 281,398.94	\$ 276,323.78	\$ 271,430.57
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 322.00	\$ 322.00	\$ 322.00
Direct Support/Indirect Cost (7300-7399)	\$ (6,959.49)	\$ (7,935.05)	\$ (8,023.10)
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 1,448,008.01	\$ 1,494,850.73	\$ 1,487,781.42
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (111,263.40)	\$ (123,186.12)	\$ (132,702.81)
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	\$ 38,790.98	\$ 42,159.98	\$ 42,159.98
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
<b>CONTRIBUTIONS (8980-8999)</b>	\$ (33,498.65)	\$ (35,445.55)	\$ (40,323.13)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (125,971.07)	\$ (136,471.69)	\$ (150,865.96)
<b>BEGINNING BALANCE</b>	\$ 1,187,400.87	\$ 1,061,429.80	\$ 924,958.11
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 1,061,429.80	\$ 924,958.11	\$ 774,092.15
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts (9711-9739)	\$ 150.00	\$ -	\$ -
Restricted Amounts (9740)	\$ 76,322.00	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Assigned Amounts (9780)	\$ -	\$ -	\$ -
Unassigned Amount Unrestricted (9790)	\$ 1,061,279.80	\$ 924,958.11	\$ 774,092.15
Unassigned Amount - Restricted (9790)			

# **I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

## **Happy Valley Elementary School District**

## **MYP - Restricted General Fund**

### **Happy Valley Education Association, CTA/NEA**

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
Local Control Funding Formula (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 345,213.09	\$ 167,784.88	\$ 169,515.80
<b>TOTAL REVENUES</b>	\$ 345,213.09	\$ 167,784.88	\$ 169,515.80
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 150,002.96	\$ 63,732.41	\$ 64,702.06
Classified Salaries (2000-2999)	\$ 47,681.48	\$ 22,671.37	\$ 23,124.80
Employee Benefits (3000-3999)	\$ 129,892.85	\$ 99,527.07	\$ 101,257.67
Books and Supplies (4000-4999)	\$ 46,256.46	\$ 21,728.67	\$ 21,728.67
Services, Other Operating Expenses (5000-5999)	\$ 53,885.00	\$ 13,939.97	\$ 14,171.27
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 6,959.49	\$ 7,935.05	\$ 8,023.10
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 434,678.24	\$ 229,534.54	\$ 233,007.57
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (89,465.15)	\$ (61,749.66)	\$ (63,491.77)
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	\$ -	\$ -	\$ -
<b>CONTRIBUTIONS (8980-8999)</b>	\$ 33,498.65	\$ 35,445.55	\$ 40,323.13
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (55,966.50)	\$ (26,304.11)	\$ (23,168.64)
<b>BEGINNING BALANCE</b>	\$ 125,840.76	\$ 69,874.26	\$ 43,570.15
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 69,874.26	\$ 43,570.15	\$ 20,401.51
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 69,874.26	\$ 43,570.15	\$ 20,401.51
Reserves for Economic Uncertainties (9789)			
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -
Unassigned Amount Unrestricted (9790)			
Unassigned Amount - Restricted (9790)			



# **I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

## **Happy Valley Elementary School District**

## **MYP - Combined General Fund**

### **Happy Valley Education Association, CTA/NEA**

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
Local Control Funding Formula (8010-8099)	\$ 1,248,155	\$ 1,282,905	\$ 1,318,492
Remaining Revenues (8100-8799)	\$ 433,803	\$ 256,544	\$ 206,102
<b>TOTAL REVENUES</b>	<b>\$ 1,681,958</b>	<b>\$ 1,539,449</b>	<b>\$ 1,524,594</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 801,177	\$ 748,915	\$ 739,488
Classified Salaries (2000-2999)	\$ 218,260	\$ 204,932	\$ 208,956
Employee Benefits (3000-3999)	\$ 450,773	\$ 426,998	\$ 437,330
Books and Supplies (4000-4999)	\$ 76,870	\$ 52,955	\$ 49,091
Services, Other Operating Expenses (5000-5999)	\$ 335,284	\$ 290,264	\$ 285,602
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 322	\$ 322	\$ 322
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,882,686</b>	<b>\$ 1,724,385</b>	<b>\$ 1,720,789</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (200,729)</b>	<b>\$ (184,936)</b>	<b>\$ (196,195)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 38,791	\$ 42,160	\$ 42,160
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 20,000	\$ 20,000	\$ 20,000
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (181,938)</b>	<b>\$ (162,776)</b>	<b>\$ (174,035)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 1,313,242</b>	<b>\$ 1,131,304</b>	<b>\$ 968,528</b>
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,131,304</b>	<b>\$ 968,528</b>	<b>\$ 794,494</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts (9711-9739)	\$ 150	\$ -	\$ -
Restricted Amounts (9740)	\$ 146,196	\$ 43,570	\$ 20,402
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -
Unassigned Amount Unrestricted (9790)	\$ 1,061,280	\$ 924,958	\$ 774,092
Unassigned Amount - Restricted (9790)			

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES****1. State Reserve Standard**

		2022-23	2023-24	2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 1,902,686	\$ 1,744,385	\$ 1,740,789
b.	State Standard Minimum Reserve Percentage for this District:	5%	5%	5%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$71,000.)	\$ 95,134	\$ 87,219	\$ 87,039

**2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)**

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned Amount (9790)	\$ 1,061,280	\$ 924,958	\$ 774,092
c.	Special Reserve Fund (Fund 17) Budgeted Reserves for Economic Uncertainties (9789)	\$ 95,134	\$ 84,327	\$ 87,039
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 1,156,414	\$ 1,009,285	\$ 861,132
h.	Reserve for Economic Uncertainties Percentage	60.78%	57.86%	49.47%

**3. Do unrestricted reserves meet the state minimum reserve amount?**

2022-23

Yes ☒No ☐

2023-24

Yes ☒No ☐

2024-25

Yes ☒No ☐**4. If not, how do you plan to restore your reserves?**

5. Total

Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

A 5% increase was included in the 2022-23 preliminary adopted budget. Since the district settled for 8%, the district will need to adjust the budget by the additional 3% as well as for the combo class stipend and substitute costs.

6. Please include any additional comments and explanations of Page 4 as necessary or any other information that you want to provide to assist us in our analysis.

**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the Happy Valley Elementary School District, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the Happy Valley Education Association, CTA/NEA Certificated Bargaining Unit, during the term of the agreement from July 1, 2022 to June 30, 2023.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

**Budget Adjustment Categories:**

Unrestricted Revenues/Other Financing Sources

Unrestricted Expenditures/Other Financing Uses

Unrestricted Ending Balance Increase (Decrease)

Restricted Revenues/Other Financing Sources

Restricted Expenditures/Other Financing Uses

Restricted Ending Balance Increase (Decrease)

**Budget Adjustment  
Increase (Decrease)**

\$ -

\$ 30,614.53

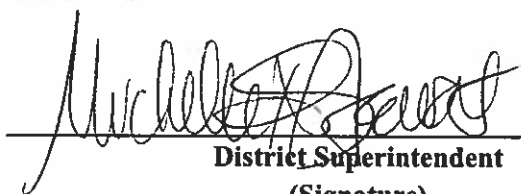
\$ (30,614.53)

\$ -

\$ 6,448.00

\$ (6,448.00)

N/A (No budget revisions necessary)

  
\_\_\_\_\_  
District Superintendent  
(Signature)

6/7/2022  
\_\_\_\_\_  
Date

N/A  
\_\_\_\_\_  
Chief Business Officer  
(Signature)

N/A  
\_\_\_\_\_  
Date

**M. CERTIFICATION NO. 2**

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

\_\_\_\_\_  
**District Superintendent (or Designee)**  
**(Signature)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
Michelle Stewart, Superintendent/Principal  
**Contact Person**

\_\_\_\_\_  
(831) 429-1456  
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 15, 2022, took action to approve the proposed Agreement with the Happy Valley Education Association, CTA/NEA Certificated Bargaining Unit.

\_\_\_\_\_  
**President (or Clerk), Governing Board**  
**(Signature)**

\_\_\_\_\_  
**Date**

**Special Note:** The Santa Cruz County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.



## **Tentative Agreement between Happy Valley School District and HVEA May 13, 2022**

*The parties agree to the following in completion of negotiations for a successor collective bargaining agreement. The parties agree that language not changed by this Agreement shall remain status quo. The parties agree to clean up the Agreement by mutual agreement.*

### **Article 1: Agreement**

- 1.1 This Agreement is made and entered into by and between the Board of Education of the Happy Valley Elementary School District, which together with its administrative staff and representatives shall be referred to in this Agreement as the "District" and the Happy Valley Education Association, CTA/NEA, the certificated employees' exclusive representative, which together with its officers and representatives shall be referred to in this Agreement as the "Association."
- 1.2 This Agreement is entered into pursuant to Chapter 10.7, Sections 3540-3549 of the Government Code which shall be referred to as the "EERA."
- 1.3 Any individual contract between the District and a bargaining unit member shall be subject to and consistent with the terms and conditions of this Agreement unless the District and Association have mutually agreed to an exemption from the terms and conditions of this agreement.
- 1.4 This Agreement shall remain in full force and effect from July 1, ~~2020-2022~~ until June 30, ~~2022~~2024.

### **Article 12: Work Day/Work Year**

- 12.1 The length of the school day shall be fifteen (15) minutes before the start of the school to thirty (30) minutes after students have been dismissed. The length of the school day may be modified by mutual agreement of the site certificated faculty and site administration.
- 12.2 In addition to the school day defined in 12.1 above, the contracted workday shall include staff meetings scheduled each month not to exceed four hours per month. The District additionally has the authority to call mandatory emergency meetings as needed. Participation in Site Council, board meetings, and parent club shall rotate among employees to ensure fairness.
- 12.3 Teachers are required to attend Back-to-School Night and Open House.
- 12.4 The District Administrator will assign additional instructional duties to the Transitional Kindergarten/~~k~~Kindergarten teacher beyond the Transitional Kindergarten/~~k~~Kindergarten instructional day if the Transitional



~~Kindergarten/k~~Kindergarten teacher's instructional day is shorter than the primary instructional day.

- 12.5 The Superintendent shall consult with unit members regarding scheduling professional development, teacher workdays and events for the following year calendar.
- 12.6 The teacher work year shall be ~~184-185~~ days per year. Unit members shall provide instruction for 180 days per year. Unit members shall render service for ~~two-three~~ days prior to the first day of student instruction. There shall also be two professional development days. Teachers can check out after school on the last student day or one day of the following week based on mutual agreement of the administration and teacher.

## Article 14: Leaves

### 14.1 Sick Leave

- 14.1.1 Ten (10) days of sick leave credit are provided annually for employees working full-time for a full contract year. This leave is prorated if ~~the unit member you works~~ less than full-time or less than a full year.
- 14.1.2 Earned sick leave may be accumulated from year-to-year. Earned sick leave may be transferred to or from other California school districts in accordance with the law.
- 14.1.3 When all sick leave credit has been exhausted, an employee absent for illness receives the difference between his/her pay and the substitute rate for a period of five (5) months.

### 14.2 Personal Necessity Leave

- 14.2.1 Certificated personnel may use a maximum of ten of their accrued sick leave days during each contract year for personal necessity pursuant to Education Code 44981.
- 14.2.2 Acceptable reasons for the use of personal necessity leave days as prescribed by District Regulation and Education Code include:
- 14.2.2.1 Death of a member of the immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions.
  - 14.2.2.2 An accident involving the employee's person or property or the person or property of a member of the immediate family.
  - 14.2.2.3 A serious illness of a member of the employee's immediate family.

- 14.2.2.4 Required court appearance.
- 14.2.2.5 Fire, flood, or other immediate danger to the home of the employee.
- 14.2.2.6 Personal legal business of a serious nature, which the employee cannot disregard.
- 14.2.2.7 One day per month (up to five days each year) to participate in child's school activity.

14.2.3 Items in 14.2.2.1 and 14.2.2.2 do not need advanced permission. Leave for personal necessity may be allowed for other reasons at the discretion of the superintendent

14.2.4 Personal Necessity Business Leave

A subset of up to two (2) Personal Necessity day allotment per school year may be used for Personal Business Leave and may be used at unit members' discretion with the exception of extensions of weekends or holidays or for vacation. However, personal business that must be conducted on a Friday or Monday may be authorized by the Superintendent. Unit members shall be required to obtain substitute coverage for approval of this leave. Unit members shall not be required to give verification or explain the reason for the leave. Personal Business Leave shall be deducted from the unit member's accrued sick leave.

14.2.5 Yearly, District auditors randomly review employee attendance records to see if an individual's pattern of attendance is in violation of the reasons for the use of personal necessity leave as established by code and District regulation. Auditors and State regulators feel misuse of this Education Code constitutes a "gift of public funds" for other than the intended use.

14.3 Bereavement Leave

14.3.1. A unit member shall be entitled to a maximum of three (3) days leave of absence without loss of salary for the death of any member of his/her immediate family. If out-of-state travel or travel in excess of 300 miles one way is required, a unit member shall be entitled to a maximum of two (2) days additional paid Bereavement Leave. Bereavement leave shall not be accumulative and shall not be charged against any other leave.

14.3.2. For the purposes of Bereavement Leave member of the "immediate family" is defined as the mother, father, grandmother, grandfather, or a grandchild of the unit member or of the spouse or registered domestic partner of the unit member, and the spouse, registered domestic partner, son, son-in-law, daughter, daughter-in-law, brother, sister, stepmother, mother-in-law, brother-in-law, sister-in-law, stepfather, father-in-law,

stepson, stepdaughter, legal guardian, or foster children of the unit member, or a long-term resident of the household of the unit member.

- 14.4 Leaves contained in the Faculty Handbook are subject to the Grievance Procedure of this Agreement.

## Article 15: Health and Welfare Benefits

- 15.1.1 The District shall provide eligible full-time unit members a health and welfare allowance as listed in 15.1.2 below to be used for health, dental and vision insurance for each unit member and their eligible dependents. Any cost over the allowance shall be borne by unit members through automatic payroll deduction.
- 15.1.2 The total District health and welfare benefit contribution towards premiums per school/fiscal year is up to ~~\$1025-1,300~~ per month medical for full family, \$102.82 for employee plus one for dental, and \$23.06 for employee plus one for vision. The total benefit compensation package shall not exceed ~~\$1150.88~~ \$1,425.88 per month. *(This is current language that has been moved up to this section as this language would remain in place until October 1st.)*
- 15.1.2.1 Effective October 1, ~~2020~~ 2022, the total District health and welfare benefit contribution towards medical premiums per school/fiscal year ~~is shall be~~ up to ~~\$1200-1,400~~ per month ~~medical~~ for full family coverage, ~~\$102.82~~. The District shall contribute towards dental and vision premiums up to a maximum amount equivalent to the employee plus one premium amounts. for employee plus one for dental, and \$23.06 for employee plus one for vision. The total benefit compensation package shall not exceed \$1325.88 per month.
- 15.1.2.2 Effective October 1, ~~2023~~ 2024, the total District health and welfare benefit contribution towards medical premiums per school/fiscal year ~~shall be~~ up to ~~\$1300-1,500~~ per month ~~medical~~ for full family coverage, ~~\$102.82~~ for employee plus one for dental, and ~~\$23.06~~ for employee plus one for vision. ~~The total benefit compensation package shall not exceed \$1425.88 per month.~~
- 15.1.3 Unit members eligible for health and welfare benefits coverage are those working 50% or greater. Unit members working 50% or greater shall receive the same percentage of the health and welfare allowance as their work compares to full time. For example, an employee who is 50% F.T.E. will receive 50% of the health and welfare allowance toward benefits.
- 15.1.4 Unit members working less than 90% of FTE can opt out of coverage in accordance with the rules of the JPA, the carrier and the law.
- 15.1.5 Retirees and eligible dependents shall have the option to continue to receive District insurance coverage as permitted by the carrier and upon reimbursement for the full monthly premium to the District.

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#### 15.1.6 Duration of Benefits

Unit members who work a complete school year shall have fringe benefits under the District's fringe benefit program effective through the last day of ~~August~~July. Unit members beginning a new school year shall have fringe benefits effective on the first day of September. Unit members who are employed subsequent to the first day of the school year shall have their fringe benefits effective from the first day of the month following the hire date of the employee. Effective dates may be modified as required by the JPA, the carrier and/or the law.

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### Article 16: Salaries

#### 16.1 Salary Increases shall be provided as follows:

16.1.1 Effective in the first full pay period of the ~~2020~~2022-2021-2023 school year, bargaining unit employees shall receive ~~an two-eight percent (28%)~~ salary increase ~~plus a one-time \$1,000 bonus. The one-time bonus payment shall be pro-rated by FTE and will be paid in October 2020.~~

~~Effective in the first full pay period of the 2021~~2023-2022-2024 school year bargaining unit employees shall receive a one percent (1%) salary increase ~~plus a one-time \$1,000 bonus. The one-time bonus payment shall be pro-rated by FTE and will be paid in October 2021.~~

16.1.2 Year 2: The parties agree to a re-opener on salary in year two of this Agreement. The parties further agree to a Salary Schedule Review Committee which will meet during the 2022-2023 school year to discuss possible revisions to the salary schedule. The HVEA and the District shall each have the right to have two representatives in these committee meetings and shall meet on mutually agreed upon dates and times. The parties may implement salary schedule changes, if any, as part of the salary re-opener negotiations or absent an agreement either or both parties may propose changes to the salary schedule during the year 2 salary re-opener negotiations.

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16.2 The salary schedule shall be based on ~~184-185~~ day salary/workdays. 180 school days, two (2) staff development days, and ~~two-three (23)~~ teacher work days paid by the District. The salary schedule shall be attached to this agreement as Appendix B.

16.2.1 Unit members who serve other than the required number of workdays set forth in this Agreement shall receive a salary which is not less than that which bears the same ratio to the established annual salary as determined by their salary position as the number of days they serve bears to the

number of F T E working days required by this Agreement.  
Notwithstanding the above, unit members who serve for one (1) full semester shall receive not less than one-half (1/2) the annual salary applicable to their class and step.

16.2.2 Unit members covered by the salary schedule attached as Appendix B include the following job classifications:

16.2.2.1 Classroom teacher

16.2.2.2 Resource Specialist

16.2.3 The annual salaries set forth in this Agreement shall be paid in ten (10) or twelve (12) equal installments, payable on the last day of each month with appropriate deductions. The provisions of this paragraph shall be subject to the requirements and procedures of the Santa Cruz County Office of Education.

16.2.4 Mandatory deductions from gross earnings are those required by law, provisions of this Agreement, and include but are not limited to Federal and State Income Tax and State Teachers Retirement System contributions.

16.2.5 Optional deductions are those deductions the unit member may legally elect to have taken from his/her gross earnings. Optional deductions must be initiated or ended in writing by the unit member. Such authorizations shall remain in effect continuously until the District receives from the unit member a written notice withdrawing the authorization for a particular deduction.

16.3 Credit for service outside the District shall be allowed on the salary schedule at the rate of one (1) increment (step) for one (1) year of service up to a maximum of fifteen (15) increments.

16.3.1 Unit members whose initial District employment was in a certificated position in programs conducted under contract with public or private educational institutions or other categorically funded projects and who were then subsequently employed as probationary unit members with no break in service shall be credited with the time served in the specifically funded program for salary schedule placement and advancement purposes, consistent with 16.5 below.

16.4 All unit members shall advance one (1) vertical step on the salary schedule for each year of service, except those whose placement is at the maximum step for their class. For purposes of this section, a year of service shall be defined

as working at least seventy-five percent of the days school is in session. A year of service shall be earned for part-time employees who work at least seventy-five percent of their contracted days for each full school year. Salary schedule advancement shall take place at the commencement of the school year.

16.4.1 Unit members who have been employed in the regular educational program of the District as probationary or permanent employees before being assigned to programs conducted under contract with public or private educational institutions or other categorically funded projects shall be entitled to continue vertical advancement on the salary schedule for each year of service while assigned to such restricted programs.

16.4.2 Course credit for salary placement and movement shall be given for post-graduate, upper division or graduate course work taken at four-year colleges, universities or graduate schools which are accredited by a regional accrediting commission or other programs approved by the District. Prior approval by the District Administrator is required for all course work and/or other programs for which the unit member wishes to obtain salary schedule credit.

16.4.3 Semester hours (units) as defined by the particular accredited college or university will be acceptable for placement on the salary schedule. Quarter hours (units) shall be converted to semester hours (units) by multiplying the total of such hours (units) by two-thirds (2/3).

16.4.4 Unit members requesting reclassification from one class (column) to another must file such requests with the District Administrator no later than May 1 of each year. If the District is not notified by May 1, no change in classification shall occur within the next school year. Supporting records or transcripts verifying post-graduate units of study that are to apply toward such a reclassification must be filed with the District Administrator no later than August 1 of the ensuing year.

16.5 Unit members who carry out an assignment for a District approved overnight student field trip shall be compensated either by a stipend of ~~\$100~~ the daily sub rate per night, or may take one additional personal business day during the school year, not deducted from the unit member's salary. This day must be used in the school year in which it is earned, does not carry over into the next school year, and may not be cashed out.

16.6 Unit members possessing a Master's Degree shall receive annual compensation in the amount of \$1,200 in addition to their regular salary.

16.7 Teachers ~~with classes in grades 4-6~~ who teach a combination class

~~exceeding 24 students shall~~ receive an annual stipend of \$1500. Teachers who teach an extended day of 1,560 instructional minutes per year (120 additional instructional minutes per week) shall receive a stipend of \$1500 per year.

## ARTICLE 18: TERM OF AGREEMENT

- 18.1 This Agreement shall remain in full force and effect up to and including June 30, 202~~4~~<sup>2</sup>, and thereafter shall continue in effect year-by-year unless one of the parties notifies the other in writing no later than March 15th of its request to modify, amend or terminate the Agreement. If the parties enter into subsequent meeting and negotiating regarding a successor agreement, the terms and conditions of this Agreement shall remain in effect until a successor agreement is reached.
- 18.2 The terms of this Agreement shall be effective upon the date of the signing of this Agreement, except as otherwise provided by specific sections of this Agreement.

  
For the District      5/13/2022  
Date

  
For the Association      5/13/22  
Date



## Side Letter of Agreement

## Education Association

**May 13, 2022**

**The parties agree to the following Side Letter of Agreement. This Side Letter will be in effect for the 2022-23 school year only. This Agreement may be extended by mutual agreement of the parties.**

1. Each classroom teacher may use up to one day ("Assessment Day") each trimester to administer benchmark assessments. Assessment Days prorated are based on FTE.
2. The Assessment Days cannot be used in combination with Personal Business or Personal Necessity days.
3. The purpose of Assessment Days is for teachers to administer and analyze assessments for report cards.
4. Teachers must be on campus during the Assessment Days.
5. Dates must be approved by the administration in advance of taking Assessment Days.
6. Teachers must secure a substitute teacher before requesting dates.

For the District 5/13/2022 date For the HVEA 5/13/22 date



Happy Valley Elementary School District Certificated TE Salary Schedule  
2022-2023

[illegible]

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT 2022-2023 SCHOOL CALENDAR

revised 6/15/2022

JULY 2022					JANUARY 2023				
M	T	W	T	F	M	T	W	T	F
				1	2	3	4	5	6
4	5	6	7	8	9	10	11	12	13
11	12	13	14	15	16	17	18	19	20
18	19	20	21	22	23	24	25	26	27
25	26	27	28	29	30	31			
AUGUST 2022					FEBRUARY 2023				
M	T	W	T	F	M	T	W	T	F
1	2	3	4	5			1	2	3
8	9	10	11	12	6	7	8	9	10
15	16	17	18	19	13	14	15	16	17
22	23	24	25	26	20	21	22	23	24
29	30	31			27	28			
SEPTEMBER 2022					MARCH 2023				
M	T	W	T	F	M	T	W	T	F
			1	2			1	2	3
5	6	7	8	9	6	7	8	9	10
12	13	14	15	16	13	14	15	16	17
19	20	21	22	23	20	21	22	23	24
26	27	28	29	30	27	28	29	30	31
OCTOBER 2022					APRIL 2023				
M	T	W	T	F	M	T	W	T	F
3	4	5	6	7	3	4	5	6	7
10	11	12	13	14	10	11	12	13	14
17	18	19	20	21	17	18	19	20	21
24	25	26	27	28	24	25	26	27	28
31									
NOVEMBER 2022					MAY 2023				
M	T	W	T	F	M	T	W	T	F
	1	2	3	4	1	2	3	4	5
7	8	9	10	11	8	9	10	11	12
14*	15*	16*	17*	18*	15	16	17	18	19
21	22	23	24	25	22	23	24	25	26
28	29	30			29	30	31		
DECEMBER 2022					JUNE 2023				
M	T	W	T	F	M	T	W	T	F
			1	2				1	2
5	6	7	8	9	5	6	7	8	9
12	13	14	15	16	12	13	14	15	16
19	20	21	22	23	19	20	21	22	23
26	27	28	29	30	26	27	28	29	30

Every Friday is a restructured day - Grades 1-6 dismissed at 12:45pm Days Taught 180, Teacher Contract Days 185

○ First/Last day of school \*Parent/Teacher conferences

# **Happy Valley School District Board Meeting Schedule 2022-2023**

**Revised Draft  
June 15, 2022**

Wednesday, August 17, 2022	3:30 pm
Wednesday, September 14, 2022	3:30 pm
Wednesday, October 12, 2022	3:30 pm
Wednesday, November 9, 2022	3:30 pm
Wednesday, December 14, 2022	3:30 pm
Wednesday, January 18, 2023 -Strategic Plan	3:30 pm-6:00 pm
Wednesday, February 8, 2023	3:30 pm
Wednesday, March 8, 2023	3:30 pm
Wednesday, April 19, 2023	3:30 pm
Wednesday, May 10, 2023	3:30 pm
Wednesday, June 7, 2023	3:30 pm
Wednesday, June 14, 2023	3:30 pm

**Policy 3100: Budget**

**Status: DRAFT**

**Original Adopted Date:** 04/17/2019

The Board of Trustees recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with and reflects the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

**Budget Development and Adoption Process**

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent/Principal or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127. The hearing shall occur at the same meeting as the public hearing on the district's LCAP and the local control funding formula (LCFF) budget overview for parents/guardians. (Education Code 42103, 42127, 52062, 52064.1)

The Board shall adopt the district budget at a public meeting held after the date of the public hearing but on or before July 1 of each year. The Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127, 52062)

The budget that is presented at the public hearing as well as the budget formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

The Superintendent/Principal or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file the adopted district budget with the County Superintendent of Schools. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to the County Superintendent's recommendations at a regular public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

**Budget Advisory Committee**

The Board may establish a budget subcommittee composed exclusively of Board members.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

**Budget Criteria and Standards**

The district budget shall be developed in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, LCFF revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, fund balance, and reserves. In addition, the Superintendent/Principal or designee shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time

expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increased or improved services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

### **Fund Balance**

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent shall have discretion to further delegate the authority to assign funds.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least two months of general fund operating expenditures, or 17 percent of general fund expenditures and other financing uses.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

### **Reserve Balance**

The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

In any year following the fiscal year in which the district is notified by the SPI that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund

revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)

### **Long-Term Financial Obligations**

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

The Board may approve a plan for meeting the district's long-term obligations to fund contributions to the California Public Employees' Retirement System (CalPERS) which, to the extent possible, minimizes significant increases in annual general fund expenditures towards pension obligations. The plan may include prefunding required pension contributions through the California Employers' Pension Prefunding Trust Program pursuant to Government Code 21710-21716.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

The Superintendent/Principal or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of OPEBs. As a separate agenda item at the same meeting, the Board shall disclose whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

The Superintendent/Principal or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims and the actuarial reports upon which the estimated costs are based. As a separate agenda item at the same meeting, the Board shall disclose whether it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

### **Budget Amendments**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent/Principal or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent/Principal or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

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**Happy Valley Elementary School District**  
**Classified CLADASST - Administrative Assistant I**  
**Effective 7/1/22**

Category I		
STEP		
1	\$	21.49
2	\$	23.09
3	\$	25.06
4	\$	27.06
5	\$	29.02
6	\$	31.03
7	\$	32.99
8	\$	32.99
9	\$	32.99
10	\$	35.19
11	\$	35.19
12	\$	35.19
13	\$	35.90
14	\$	35.90
15	\$	35.90
16	\$	36.62
17	\$	36.62
18	\$	36.62
19	\$	37.35
20	\$	37.35

Longevity of 5% after 5 years, 7.5% after 7 years and 10% after 10 years

**Happy Valley Elementary School District**  
**Classified CLCONF - Administrative Assistant, Confidential**  
**Effective 7/1/22**

Category		I
STEP		
1	\$	26.62
2	\$	28.98
3	\$	31.35
4	\$	33.69
5	\$	36.02
6	\$	38.37
7	\$	40.73
8	\$	40.73
9	\$	40.73
10	\$	43.33
11	\$	43.33
12	\$	43.33
13	\$	46.02
14	\$	46.02
15	\$	46.02
16	\$	48.74
17	\$	48.74
18	\$	48.74
19	\$	49.71
20	\$	49.71
21	\$	49.71
22	\$	50.70
23	\$	50.70
24	\$	50.70
25	\$	51.71

Longevity of 5% after 5 years, 7.5% after 7 years and 10% after 10 years



## ReqPay12d

## Board Report

Checks Dated 06/01/2022 through 06/30/2022

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-O000-SSS-MMM	Comment	Expensed Amount	Check Amount
1001271	06/06/2022	AT&T	01-0000-0-0000-2700-5900-200-2801	INTERNET		215.41
1001272	06/06/2022	BOWIE, CRAIG	01-3213-0-1110-1000-5800-200-0000	GARDEN COORD OUTDOOR LEARNING		1,723.75
1001273	06/06/2022	CARLY PERLMAN	01-6512-0-5770-3120-5800-200-0000	COUNSELING	360.00	
1001274	06/06/2022	LIEBERT CASSIDY WHITMORE	01-6546-0-5770-3120-5800-200-0000	COUNSELING	1,140.00	1,500.00
1001275	06/06/2022	ROBERTSON & ASSOC CPAS	01-0000-0-0000-7191-5809-200-2801	NEGOTIATIONS		1,239.50
1001276	06/06/2022	SISC 3	01-0000-0-0000-7191-5809-200-2801	AUDIT		787.50
1001277	06/06/2022	US BANK	01-0000-0- - -9514- - JUNE MEDICAL		9,101.00	
			01-0000-0- - -9524- - JUNE MEDICAL		2,762.00	
			01-0000-0- - -9544- - JUNE MEDICAL		2,789.00	14,652.00
1001278	06/06/2022	WALLACE READER	01-0000-0-0000-8100-4350-200-2801	OFFICE, YARD MAINT, GRADUATION, MISC SUPPLIES	43.55	
			01-1100-0-0000-2700-4350-200-3000	OFFICE, YARD MAINT, GRADUATION, MISC SUPPLIES	144.25	187.80
			01-0000-0-0000-8100-4350-200-2801	YARD MAINT SUPPLIES		25.47
Total Number of Checks					8	20,331.43

## Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	8	20,331.43
Total Number of Checks		8	20,331.43
Less Unpaid Tax Liability			.00
Net (Check Amount)			20,331.43

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

002 - Happy Valley Elementary School District

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ONLINE

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