

**HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
September 16, 2020
3:30pm, Via Zoom**

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, September 9, 2020

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. Staff Report

E. Board Report

F. Superintendent's Report

G. Public Hearing

1. Adopting the Gann Limit

The hearing will be held on whether the district establishes maximum appropriation limitations, commonly called the Gann Limit.

H. Information Items

1. 2020/2021 Budget and COVID-19 Report Approval

The Board will receive information regarding the County Office of Education's approval of Happy Valley Schools 2020-2021 Budget and COVID-19 Report.

2. Possible Reopening Timeline

The Board will receive information regarding the new "Blueprint for a Safer Economy".

I. Action Items

1. 2020 Learning Continuity and Attendance Plan

The Board will consider approval of the 2020 Learning Continuity and Attendance Plan.

2. Board Resolution 20-21-03, Adopting the Gann Limit

The Board will consider approval of Resolution 20-21-03, which establishes maximum appropriation limitation, commonly called Gann Limits, for public agencies, including school districts.

3. Unaudited Actuals

The Board will consider approval of the Unaudited Actuals for 2019/2020

4. Certificated Employee Handbook

The Board will consider approval of the Certificated Employee Handbook.

J. Communications and Announcements

1. Oct. 14- Board Meeting, 3:30pm, Via Zoom

K. Adjournment

HAPPY VALLEY SCHOOL DISTRICT
Regular Board Meeting
September 9, 2020
MINUTES

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

BOARD MEMBERS PRESENT: Frandle, Freeman, Click Richardson, Willet, Jolliffe

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: McKinny, Lynd

COMMUNITY MEMBERS PRESENT: None

A. APPROVAL OF AGENDA

MSC FREEMAN/WILLET to approve the Board Meeting agenda as written. Unanimous.

B. APPROVAL OF MINUTES

1. MSC WILLET/JOLLIFFE to approve the minutes from the Regular Board Meeting July 29, 2020. Unanimous.

C. COMMUNITY INPUT

None.

D. STAFF REPORT

None.

E. BOARD REPORT

None.

F. SUPERINTENDENT REPORT

Michelle McKinny reported the following:

1. Thank you to the Board for all their support at the beginning of the school year.
2. Great start to the school year, distance learning going well.
3. Teachers have been helping teachers in other districts in regards to the fires.

G. PUBLIC HEARING

1. PUBLIC HEARING – 2020 LEARNING CONTINUITY AND ATTENDANCE PLAN
MSC FREEMAN/JOLLIFFE to close the meeting for a Public Hearing at 3:36pm allowing for comment on 2020 Learning Continuity and Attendance Plan. Unanimous.
MSC JOLLIFFE/FREEMAN to reopen the meeting at 3:40pm there being no public comment. Unanimous.
2. PUBLIC HEARING – SUFFICIENT TEXTBOOKS/INSTRUCTIONAL MATERIALS
MSC WILLET/FREEMAN to close the meeting at 3:41pm allowing for comment on whether the district has supplied each student with sufficient textbooks and instructional materials to ensure a quality educational program. Unanimous.
MSC CLICK RICHARDSON/FREEMAN to reopen the meeting at 3:42pm there being no public comment. Unanimous.

H. INFORMATION ITEMS

1. ENDOWMENT FUND REPORT
The Board received information regarding the Endowment Fund through June 30, 2020.
2. PUBLIC DISCLOSURE DOCUMENT ANALYSIS
The Board received information from the Santa Cruz County Office of Education regarding the Public Disclosure Documents for the California Teachers Association certificated bargaining unit of the Happy Valley Elementary School District.
3. PARECEL TAX EXPENDITURES
The Board received information regarding the 2019-2020 Parcel Tax Expenditures.

I. ACTION ITEMS

1. BOARD RESOLUTION #20-21-02 SUFFICIENT TEXTBOOKS /INSTRUCTIONAL MATERIALS

MSC FREEMAN/JOLLIFFE to approve Resolution #20-21-02, certifying that each student in grades K-6 has sufficient textbooks and instructional materials to ensure a quality educational program. Unanimous.

2. APPROVAL OF 2020-2021 CARS FOR FUNDING FEDERAL PROGRAMS

MSC FREEMAN/WILLET to approve the Consolidated Application for Funding Federal Programs for 2020-2021. Unanimous.

3. J-13A REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS

MSC WILLET/FREEMAN to approve the Request for Allowance of Attendance Due to Emergency Conditions. Unanimous.

4. CERTIFICATION OF PROVISION OF STANDARD-ALIGNED INSTRUCTIONAL MATERIALS

MSC JOLLIFFE/FREEMAN to certify that each student in the district has been provided with a standards aligned textbook or basic instructional materials in History/Social Science, Mathematics, Reading/Language Arts and Science. Unanimous.

5. BOARD POLICY UPDATE

MSC FREEMAN/CLICK RICHARDSON to approve the Board policy updates. Unanimous.

6. QUARTERLY STATUS REPORT OF UNIFORM COMPLAINT

MSC FREEMAN/JOLLIFFE to approve the 4th quarterly report for 2019-2020 uniform complaints related to the William Settlement. Unanimous.

7. INTER-DISTRICT TRANSFERS

MSC JOLLIFFE/WILLET to approve the inter-district transfer agreements for 2020-2021. Unanimous.

J. CONSENT ITEMS

MSC FREEMAN/WILLET to approve the vendor warrants paid since the last meeting. Unanimous.

K. COMMUNICATION AND ANNOUNCEMENTS

1. September 16, 2020 – Board Meeting, 3:30pm, Via Zoom
2. October 14, 2020 – Board Meeting, 3:30pm, Via Zoom

L. ADMOURNMENT

1. MSC WILLET/CLICK RICHARDSON to adjourn the meeting, there being no further business, 4:15pm. Unanimous.

/pl

Notice of Public Hearing September 16, 2020, 3:30pm Via Zoom

The Happy Valley

Elementary School District will hold a public hearing regarding the approval of a Resolution Adopting the Gann Limit at the September 16, 2020 Board Meeting which begins at 3:30 pm, 09/16/19. The Gann Limit will be discussed at approximately 3:40pm, on September 16, 2020. Detailed information is available in the school office.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

BOARD OF EDUCATION
Ms. Jane Royer Barr
Ms. Rose Filicetti
Ms. Sandra Nichols
Ms. Sue Roth
Mr. Dana M. Sales
Mr. Abel Sanchez
Mr. Bruce Van Allen

Dr. Faris Sabbabh, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • www.santacruzcoe.org

September 4, 2020

Kyle Frandle
President, Governing Board
Happy Valley Elementary School District
101 Happy Valley Road
Santa Cruz, CA 95065

Re: 2020-21 Budget and COVID-19 Report Approval and Comments

Dear Mr. Frandle:

In accordance with Education Code Sections 52070 and 42127, the Santa Cruz County Office of Education has reviewed the Adopted budget and COVID-19 Operations Written Report of the Happy Valley Elementary School District for fiscal year 2020-21.

Education Code requires the school district's Board to adopt the COVID-19 Operations Written Report for each school district and submit it to the County Superintendent of Schools along with their adopted budget by July 1.

Education Code requires the County Superintendent to approve, conditionally approve, or disapprove the final adopted budget for each school district after doing the following:

- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127 and identify any technical corrections needed to bring the budget into compliance with those standards and criteria;
- Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi year financial commitments;

Your district's 2020-21 Adopted Budget has been analyzed in the context of the guidance provided by the California County Superintendents Educational Services Association (CCSESA) and the California Department of Education (CDE).

Based on our analysis, the district's Budget for the 2020-21 fiscal year has been approved by the Santa Cruz County Superintendent of Schools.

Please review and respond as necessary to the specific budget items noted in the attached documents.

School districts were advised to base their budgets on the information received in the 2020 Governor's May Revise budget. Proposed in the May Revise was a 2.31% COLA and a 10% Deficit to the Local Control Funding Formula (LCFF) revenue calculation. This resulted in a negative (7.92%) Funded COLA for the 2020-21 Fiscal Year and for the funding to remain flat in the two out years. For Basic Aid districts, this negatively impacted their hold-harmless State Aid funding.

Governor Newsom signed the Budget Act for fiscal year 2020-21 on June 29, 2020. That Budget is significantly different from the budget submitted at the May Revise. It removes the state COLA as well as the deficit factor so funding will remain at the 2019-20 base year level. This applies to the hold-harmless funding as well. The Budget restored all the cuts that had been proposed for the Categorical funding and it provides several sources of one-time funding in the form of Elementary and Secondary Emergency Relief (ESSER) funding at \$1.5 billion and three Learning Loss Mitigation Funding amounts totaling \$5.3 billion. Also included in the Budget Act are \$11 billion in deferrals, which is an increase over the May Revise by over \$6 billion. These deferrals are scheduled to begin in February, 2021 and will run through June, 2021 with repayment dates on a first in last out basis the following fiscal year. February's deferral will be prepaid in November, March will be repaid in October, and so forth. If the State receives approximately \$14 billion in additional Federal funding, over \$5 billion in deferrals will be rescinded. If the State receives an amount less than the full \$14 billion in additional federal funds, then the State may reduce the deferrals on a pro-rata basis.

Education Code Section 42127(h) does not specifically require a district to revise its budget within 45 days of the Governor signing the annual Budget Act. However, due to the magnitude of changes in the signed Budget Act, and the guidance from the County Superintendent strongly encouraging districts to account for the revenue cuts that had been projected in the May Revise, districts were also strongly encouraged by the COE Business Office (but not required by Ed Code Section 42127(h) to record the appropriate budget revisions to restore deficated revenues and any necessary accompanying cuts in expenditures. Further, should the district choose to make these revisions, the district shall make available for public review said revisions that reflect the funding made available by the Budget Act. All other revisions to a district's budget, not tied directly to the Budget Act, may be completed at 1st Interim. Any budget revisions the district made as a result of the Governor's budget would have been made available for public review no later than August 13, 2020.

Assembly Bill (AB) 2756 requires school districts to submit copies of any study or reports that indicate signs or symptoms of fiscal distress to the County Office of Education. Should the district be issued any such reports or studies during the fiscal year, please submit them to the attention of Liann Reyes, Deputy Superintendent, Business Services as soon as they are available.

A complete listing of comments, recommendations, technical corrections and/or concerns related to the adopted budget and multi-year projections has been attached and sent directly to your Chief Business Official and Superintendent. Please review these carefully and discuss with your district Administration. To highlight a few of the comments included, the district should closely monitor deficit spending and clearly determine if the deficit spending is driven by ongoing or one-time expenditures. In addition, it is imperative that cash flow be closely monitored. With the significant cash deferrals included in the Budget, alternative sources of cash flow may become necessary. Per School Services of California, the possibility of a revised State budget in the Fall is still real, depending on final 2019-20 State revenues. Districts should keep in mind that a significant amount of 2020-21 funding is one-time funding and should not be relied on for ongoing expenditures. It is imperative to be prudent when restoring budget reductions as the future economic outlook for 2021-22 is unpredictable. School Services of California concurs, stating that districts

should be prepared for a significant amount of volatility. *A year over year compounded negative revenue projection could cause the district to file a qualified or negative certification when submitting the interim reports.*

The district's budget will be re-evaluated at the First Interim reporting cycle to determine if it should be certified as positive, qualified, or negative.

If you have any questions about the adopted budget, please contact Liann Reyes, Deputy Superintendent, Business, at (831) 466-5601 or Rebecca Olker, Senior Director, Fiscal Services at (831) 466-5630.

Sincerely,

A handwritten signature in black ink, appearing to read "Faris Sabbah". The signature is fluid and cursive, with the first name "Faris" and last name "Sabbah" clearly distinguishable.

Dr. Faris Sabbah
County Superintendent of Schools

LR/lk

cc: Michelle McKinny, Superintendent, Happy Valley Elementary School District
Liann Reyes, SCCOE Deputy Superintendent, Business
Rebecca Olker, SCCOE Senior Director, Fiscal Services
Debi Bodenheimer, SCCOE Associate Superintendent, Educational Services
Angela Meeker, SCCOE Senior Director, District Support and Leadership
Anna Seymour, SCCOE, Financial Analyst

REVIEW AND APPROVAL OF FISCAL YEAR 2020/2021 FINAL ADOPTED BUDGET

TO THE GOVERNING BOARD:

Happy Valley Elementary School District

FROM:

Dr. Faris Sabbah, County Superintendent of Schools
Santa Cruz County Office of Education

In accordance with the provisions of Education Code Section 42127, a review of the final adopted budget for your district has been completed by this office. A report on that review follows.

1. TYPE OF APPROVAL

- ☒ The adopted budget has been approved.
- ☐ The adopted budget has been conditionally approved, see section 5 (recommendations requiring a response).
- ☐ The adopted budget has not been approved.
- ☐ Approval of the adopted budget is being withheld at this time.

An item marked with an asterisk (*) indicates (when checked) a conditional approval of your budget requiring the district Superintendent and governing board by October 14th to do the following:

- Review the indicated recommendations and/or technical corrections at a public meeting of the board and, if requested, respond in writing indicating your concurrence or the proposed actions to be taken, if any.

2. RESERVES

We have made the following computation of budget year reserves based upon updated prior year information. Adjustments made after this date could further impact the projected ending reserve fund balance.

		Unrestricted	Restricted
Beginning fund balance as adopted per estimated actuals:		\$ 704,642	\$ 78,478
Projected Increase/decrease in fund balance per adopted budget:		(\$117,212)	(\$411)
Ending fund balance per adopted budget:		\$587,429	\$78,067
State required unrestricted reserves:	\$79,019		
District Reserves for Economic Uncertainty (9789) Fund 01:		-	
District Reserves for Economic Uncertainty (9789) Fund 17:		\$79,019	
REU percentage per state criteria and standards:	5.00%		
District REU percentage per adopted budget:	5.00%		
Restricted funds (9780/9740):			\$78,067
Other unrestricted nonspendable, assigned and committed funds:		7,010	
Unassigned funds (9790):		\$580,419	

REVIEW AND APPROVAL OF FISCAL YEAR 2020/2021 FINAL ADOPTED BUDGET

Happy Valley Elementary School District

Page 2

3. STATEWIDE CRITERIA AND STANDARDS (Ed. Code 33127)

We have reviewed your board adopted budget evaluation based upon state mandated budget criteria and standards for fiscal stability, including narrative(s), if any.

- ☒ We accept your Summary Review Document calculations as complete and narrative(s) as reasonable.
- ☐ * We have made recalculations based upon updated information for the prior fiscal year. See attached.
- ☐ * We were unable to base our evaluation on the criteria and standards, as the information was not completed. The district provided no narratives.

4. RECOMMENDATION AND TECHNICAL CORRECTIONS

A. Unrestricted Reserves Available through the Multi-Year Projections

- ☒ Appear to be adequate (as recalculated).
- ☐ * Are below state recommended levels for your size district (See Section 5, below).
Level: 5% of budgeted expenditures or: \$ 71,000, whichever is greater.

B. Revenues and Expenditures through the Multi-Year Projections

- ☐ * The revenue appears to be overstated (see Section 5, below).
- ☐ * The total expenditures appear to be understated (see Section 5, below).
- ☒ The proposed expenditures and transfers out exceed the estimated total revenue.
- ☒ Total available reserves appear adequate to offset this condition.
- ☐ * Total available reserves do not appear adequate to offset this condition, (see Section 5, below).

C. ADA: We recommend budgeting no more Local Control Funding Formula (LCFF) revenue than the state guarantee (prior year ADA). The average daily attendance upon which this budget is based: 117.80

- ☐ ADA budgeted represents the state guaranteed level of ADA LCFF funding.
- ☒ With our prior concurrence, this level of ADA is above the state guaranteed level of LCFF funding by 8 ADA. ***Since the district is Basic Aid, this is not relevant.***
- ☐ * This level of ADA exceeds the state guaranteed level of LCFF funding by _____ ADA (see Section 5, below).

D. Other Recommendations

- ☒ See Section 5 for details.
- ☐ * See Section 5 for details (response required).

REVIEW AND APPROVAL OF FISCAL YEAR 2020/2021 FINAL ADOPTED BUDGET

Happy Valley Elementary School District

Page 3

E. Technical Corrections

☐ * Other technical corrections have been made to your final adopted budget as explained in Section 5, below.

5. DESCRIPTION OF RECOMMENDATIONS AND TECHNICAL CORRECTIONS

SECTION & COMMENT NUMBER	DESCRIPTION
A-1	Based on the County Office of Education's guidance, districts were advised to budget per the May Revise. The final State budget made significant changes that impacted school districts. The comments below will address what was known at the time of the May revise, as well as new State Budget information that was received subsequent to the submission of the district's Adopted Budget.
B-1	The district is projecting to deficit spend in the unrestricted resources by \$117,212 in the 2020-21 Adopted Budget by \$115,947 in 2021-22 and by \$114,258 in 2022-23. The district appears to have adequate reserves to cover this deficit through 2022-23 but should explore ways to significantly reduce deficit spending.
C-1	The district is projecting that Enrollment and ADA will increase by 11 in the budget year and to remain flat in the subsequent two fiscal years.
D-1	The district does not currently meet the minimum classroom expense requirement in either the prior year estimated actuals or the Adopted Budget. The district should review its budget to confirm expenditure codes are correct and should also continue to ensure that it can meet the 28 student per classroom exemption, which it currently meets.
D-2	Contributions to restricted programs are projected to increase in the budget year by \$57,297. The contributions were \$3,160 in 2019-20 and are projected at \$60,457 for 2020-21, which equates to more than 1800% over prior year estimated actuals. They are projected to decrease by 5.8% in 2021-22 and then increase by 3.5% in 2022-23. Contributions in the budget year are driven by the following programs: Special Education (91%) and Donations for Aides (9%).
D-3	Based on the most recent updated calculations for operational funding under the Local Control Funding Formula (LCFF), and following the guidance of information from the May Revise, it appears that the district will continue to be Basic Aid/Community Funded at least through 2022/23. These calculations are based on a 2% projected increase in property tax revenues in the multi-year projections (MYP). There are many variables that factor into this calculation, including ADA growth by grade span, the district's unduplicated student population, or property tax value decline.
D-4	For Basic Aid districts, the COE will typically note how much of an ADA increase the district would need to experience before it grew out of Basic Aid status. The variables involved make this calculation a rough estimate. For Happy Valley Elementary, based on current data, we have calculated that an increase of approximately 20 ADA over current 2019-20 projections would push the district out of Basic Aid status. This is also assuming a 2% increase in property tax growth in that year, as noted above. With larger property tax increases, a greater increase in ADA would be needed to push the district out of Basic Aid.
This section is continued on the next page...	

REVIEW AND APPROVAL OF FISCAL YEAR 2020/2021 FINAL ADOPTED BUDGET

Happy Valley Elementary School District

Page 4

5. DESCRIPTION OF RECOMMENDATIONS AND TECHNICAL CORRECTIONS (continued)

SECTION & COMMENT NUMBER	DESCRIPTION
	Continued from previous page...
D-5	According to the district's criteria & standards document, the unrestricted salary and benefits ratio as compared to total unrestricted expenditures is projected at 83.7% in the budget year, 83.8% in 2021-22 and 83.8% in 2022-23. These amounts are a slight increase over the three year historical average of 81.8%.
D-6	We note that budgets in local revenues, supplies and classified salaries in particular are fluctuating between 2020-21 and the multi-year projections (MYP) due to the removal of donation funds and the expenditures they support. This is proper budgeting as donations should not be recognized until the cash is received or if a pledge of funds is received from the parent club. Each year this will cause the budgets to vary depending on whether parent club funds or a pledge of funds has been received for the budget year. We note that the district has included a \$72,042 parent club pledge in its 2020-21 Adopted Budget, but not in the two subsequent years.
D-7	The district is projecting adequate cash to meet its financial obligations in the budget year.
D-8	The district has budgeted the ongoing transfer into the General Fund from the Endowment fund of \$20,550 in the adopted budget and the multi-year projections. The Endowment fund has an adequate fund balance to support these transfers. These funds help offset a portion of the deficit spending for staffing costs so the district is able to continue programs which might otherwise be reduced or eliminated. This practice has been in place for many years.
D-9	The district has included a 35.9% decrease in the medical cap portion of their health and welfare benefits in the budget year over the 2019/20 estimated actuals amount, which had been increased in on a temporary basis, for one year only. The district is paying 100% of the cost of both the dental and vision insurance. The district included a 2% increase in compensation beyond step and column for the certificated staff and the classified administrative staff in the budget year.

EXAMINED BY COUNTY SUPERINTENDENT OF SCHOOLS:

BY: 
 Dr. Faris Sabbah
 County Superintendent of Schools

Date: 9/4/2020

cc: District Superintendent
 District Business Office
 County Business Office

Revised: 7/2014

SANTA CRUZ COUNTY SCHOOLS
HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

FINANCIAL ANALYSIS OF GENERAL FUND UNRESTRICTED AND RESTRICTED MONIES

(57,297)

D

GENERAL FUND	2018-19			2019-20			2020-21			2021-22			2022-23		
	Unaudited Actuals			Estimated Actuals			Adopted Budget			Projected @ 20-21 AB			Projected @ 20-21 AB		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues															
8010-8099 Local Control Funding Formula	\$ 1,097,436	\$ -	\$ 1,097,436	\$ 1,145,872	\$ -	\$ 1,145,872	\$ 1,094,685	\$ -	\$ 1,094,685	\$ 1,116,108	\$ -	\$ 1,116,108	\$ 1,137,959	\$ -	\$ 1,137,959
8100-8299 Federal	2,436	26,481	28,917	2,211	41,988	44,199	47,462	47,462	47,462	38,119	38,119	38,119	38,119	38,119	38,119
8300-8599 Other State	39,474	125,535	165,009	30,398	69,332	99,730	21,790	67,432	89,222	21,790	67,432	89,222	21,790	67,432	89,222
8600-8799 Other Local	96,341	160,121	256,461	81,700	158,077	239,777	67,580	143,262	210,842	67,580	59,577	127,157	67,580	59,577	127,157
8810-8929 Interfund Transfers In	31,726	-	31,726	19,623	-	19,623	20,550	-	20,550	20,550	-	20,550	20,550	-	20,550
8930-8979 Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980-8998 Contributions	(3,252)	3,252	-	(3,160)	3,160	-	(60,457)	60,457	-	(56,967)	56,967	-	(58,969)	58,969	-
Total Revenues, Transfers, and Other Sources	\$ 1,264,161	\$ 315,399	\$ 1,579,560	\$ 1,276,644	\$ 272,556	\$ 1,549,200	\$ 1,144,148	\$ 318,613	\$ 1,462,761	\$ 1,169,061	\$ 222,095	\$ 1,391,156	\$ 1,186,910	\$ 224,097	\$ 1,411,007
Expenditures															
1000-1999 Certificated Salary	\$ 539,117	\$ 94,127	\$ 633,244	\$ 594,066	\$ 91,580	\$ 685,647	\$ 616,889	\$ 136,113	\$ 753,002	\$ 637,640	\$ 96,005	\$ 733,645	\$ 639,833	\$ 97,925	\$ 737,768
2000-2999 Classified Salary	137,444	41,702	179,146	143,336	53,005	196,341	154,436	52,621	207,058	157,325	15,181	172,506	160,678	15,485	176,161
3000-3999 Employee Benefits	229,999	123,915	353,914	261,901	73,314	335,215	284,348	94,228	378,576	291,151	83,883	375,034	291,105	83,579	374,704
4000-4999 Books & Supplies	19,205	14,794	34,000	35,214	25,284	60,498	25,577	15,804	41,381	25,577	6,808	32,385	25,577	6,808	32,385
5000-5999 Services & Other Operating Expenditures	162,817	32,866	195,683	247,067	35,397	282,464	190,673	9,252	199,925	193,579	9,332	203,011	196,361	9,414	205,775
6000-6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7299 Other Outlay	138	3,263	3,401	322	4,869	5,191	322	10,885	11,207	322	10,885	11,207	322	10,885	11,207
7300-7399 Direct & Indirect Support	(3,263)	-	-	(4,869)	-	-	(10,885)	-	-	(10,885)	-	-	-	-	-
7610-7623 Interfund Transfers Out	125,096	-	125,096	162,907	-	162,907	-	-	-	-	-	-	-	-	-
7630-7659 Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures, Transfers, and Other Uses	\$ 1,230,654	\$ 300,637	\$ 1,531,291	\$ 1,440,004	\$ 286,189	\$ 1,726,193	\$ 1,261,360	\$ 319,022	\$ 1,580,384	\$ 1,285,009	\$ 222,095	\$ 1,507,103	\$ 1,303,168	\$ 224,097	\$ 1,527,265
Excess (Deficiency)	\$ 33,506	\$ 14,763	\$ 48,269	\$ (163,360)	\$ (13,633)	\$ (176,993)	\$ (117,212)	\$ (411)	\$ (117,623)	\$ (115,947)	\$ 0	\$ (115,947)	\$ (114,258)	\$ (0)	\$ (114,258)
Beginning Balance	\$ 834,495	\$ 77,348	\$ 911,843	\$ 868,002	\$ 92,110	\$ 960,112	\$ 794,642	\$ 78,478	\$ 873,119	\$ 587,429	\$ 78,067	\$ 665,496	\$ 471,482	\$ 78,067	\$ 549,549
Ending Balance	\$ 868,002	\$ 92,110	\$ 960,112	\$ 704,642	\$ 78,478	\$ 783,119	\$ 587,429	\$ 78,067	\$ 665,496	\$ 471,482	\$ 78,067	\$ 549,549	\$ 357,224	\$ 78,067	\$ 435,291
Reserves															
Minimum Reserve Level per Charter & Standards	5%	-	-	5%	-	-	5%	-	-	5%	-	-	5%	-	-
Recommended REU (Compressed in CRE)	\$ 76,565	-	\$ 76,565	\$ 86,310	-	\$ 86,310	\$ 79,019	-	\$ 79,019	\$ 75,355	-	\$ 75,355	\$ 76,383	-	\$ 76,383
Reserve per District (REU \$778)	150	-	150	150	-	150	150	-	150	150	-	150	150	-	150
Nonspendable (Rev. Cash, Prepaid, Stores)	-	92,110	92,110	-	78,478	78,478	-	78,067	78,067	-	78,067	78,067	-	78,067	78,067
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	867,852	-	867,852	694,132	-	694,132	580,419	-	580,419	469,042	-	469,042	357,074	-	357,074
Excess (Deficiency) above state recommended REU	\$ 867,852	\$ -	\$ 867,852	\$ 704,492	\$ -	\$ 704,492	\$ 587,279	\$ -	\$ 587,279	\$ 471,332	\$ -	\$ 471,332	\$ 357,074	\$ -	\$ 357,074
Contributions to Restricted Programs	\$ 3,262	\$ -	\$ 3,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available Daily Attendance															
Total P-2 ADA	105	-	105	109	-	109	118	-	118	118	-	118	118	-	118
ADA Transfer (COE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Only P-2 ADA	105	-	105	109	-	109	118	-	118	118	-	118	118	-	118
Funded ADA (District Only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Shift of Charter ADA (to and from District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year ADA Guarantee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Charter ADA	105	-	105	109	-	109	118	-	118	118	-	118	118	-	118
CREDS Enrollment	108	-	108	113	-	113	124	-	124	124	-	124	124	-	124
Enrollment to ADA Ratio	97.31%	-	97.31%	96.79%	-	96.79%	95.00%	-	95.00%	95.00%	-	95.00%	95.00%	-	95.00%
Special Reserve Fund 17 (REU Only)	\$ 76,565	\$ -	\$ 76,565	\$ 86,310	\$ -	\$ 86,310	\$ 79,019	\$ -	\$ 79,019	\$ 75,355	\$ -	\$ 75,355	\$ 76,383	\$ -	\$ 76,383

SANTA CRUZ COUNTY SCHOOLS
HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

FINANCIAL ANALYSIS OF GENERAL FUND

GENERAL FUND	2018-19	2019-20	2020-21	2019-20	2021-22	2020-21	2022-23	2020-21
	Unaudited Actuals	Estimated Actuals	Adopted Budget	EA vs 2020-21 AB	Projected 20-21 AB	AB vs 2020-21 PB	Projected 20-21 AB	2020-21 PB vs 2021-22 PB
Revenues								
8010-8099 Local Control Funding Formula	1,097,436	1,145,872	1,094,685	-4.47%	1,116,108	1.96%	1,137,959	1.96%
8100-8299 Federal	28,918	44,199	47,462	7.38%	38,119	-19.69%	38,119	0.00%
8300-8599 Other State	165,009	99,730	89,222	-10.54%	89,222	0.00%	89,222	0.00%
8600-8799 Other Local	256,461	239,777	210,842	-12.07%	127,157	-39.69%	127,157	0.00%
8910-8929 Interfund Transfers In	31,736	19,623	20,550	4.72%	20,550	0.00%	20,550	0.00%
8930-8979 Other Sources	-	-	-	-	-	-	-	-
8980-8998 Contributions	-	-	-	-	-	-	-	-
Total Revenue, Transfers, and Other Sources	1,579,560	1,549,200	1,462,761	-5.58%	1,391,156	-4.90%	1,413,007	1.57%
Expenditures								
1000-1999 Certificated Salary	643,244	685,647	753,002	9.82%	723,645	-3.90%	737,858	1.96%
2000-2999 Classified Salary	179,146	198,341	207,058	4.40%	172,707	-16.59%	176,161	2.00%
3000-3999 Employee Benefit	353,914	335,815	378,576	12.73%	375,034	-0.94%	374,764	-0.07%
4000-4999 Books & Supplies	34,070	60,498	41,501	-31.40%	32,385	-21.97%	32,385	0.00%
5000-5899 Services & Other Operating Expenditures	195,683	282,664	199,925	-29.27%	203,011	1.54%	205,775	1.36%
6000-6599 Capital Outlay	-	-	-	-	-	-	-	-
7100-7299 Other Outgo	138	322	322	0.00%	322	0.00%	322	0.00%
7300-7399 Direct & Indirect Support	0	-	-	-	-	-	-	-
7610-7629 Interfund Transfers Out	125,096	162,907	-	-100.00%	-	-	-	-
7630-7699 Other Uses	-	-	-	-	-	-	-	-
Other Adjustments (From MYP)	-	-	-	-	-	-	-	-
Total Expenditures, Transfers, and Other Uses	1,531,291	1,726,193	1,580,384	-8.45%	1,507,103	-4.64%	1,527,265	1.34%
Excess (Deficiency)	48,269	(176,993)	(117,623)	33.54%	(115,947)	-1.42%	(114,258)	-1.46%
Beginning Balance	911,843	960,112	783,119	-18.43%	665,496	-15.02%	549,549	-17.42%
Audit Adjustments / Restatements	-	-	-	-	-	-	-	-
Ending Balance	960,112	783,119	665,496	-15.02%	549,549	-17.42%	435,291	-20.79%
Reserves:								
Minimum Reserve Level per Criteria & Standards	5%	5%	5%	0.00%	5%	0.00%	5%	
Recommended REU (Computed in CBS)	\$ 76,565	\$ 86,310	\$ 79,019	-8.45%	\$ 75,355	-4.64%	\$ 76,363	1.34%
Reserves per District (REU 9789)								
Nonspendable (Rev. Cash, Prepaid, Stores)	150	150	150	0.00%	150	0.00%	150	0.00%
Restricted	92,110	78,478	78,067	-0.52%	78,067	0.00%	78,067	0.00%
Committed	-	-	-	-	-	-	-	-
Assigned	-	10,360	6,860	-33.78%	3,290	-52.04%	-	-100.00%
Unassigned	867,852	694,132	580,419	-16.38%	468,042	-19.36%	357,074	-23.71%
Excess (Deficiency) above state recommended REU	867,852	704,492	587,279	-16.64%	471,332	-19.74%	357,074	-24.24%
Contributions to Restricted Programs	3,262	3,160	60,457	1813.29%	56,967	-5.77%	58,969	3.51%
Average Daily Attendance								
Total P-2 ADA	105	109	118	7.71%	118	0.00%	118	0.00%
ADA Transfer (COE)	-	-	-	-	-	-	-	-
District Only P-2 ADA	105	109	118	7.71%	118	0.00%	118	0.00%
Funded ADA (District Only)	114	109	118	7.71%	118	0.00%	118	0.00%
Net Shift of Charter ADA (to and from District)	-	-	-	-	-	-	-	-
Prior Year ADA Guarantee	114	105	109	4.06%	118	7.71%	118	0.00%
Total Charter ADA	-	-	-	-	-	-	-	-
CBEDS Enrollment	108	113	124	9.73%	124	0.00%	124	0.00%
Enrollment to ADA Ratio	97.31%	96.79%	95.00%	-1.85%	95.00%	0.00%	95.00%	0.00%
Special Reserve Fund 17	76,565	86,310	79,019	-8.45%	75,355	-4.64%	76,363	1.34%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
All Funds Summary
2019-20
Estimated Actuals

	01	13	17	25	57	Total All Funds
	General	Cafeteria	Special Reserve	Capital Facilities	Foundation	
Revenue						
8000-8099 Local Control Funding Formula	1,145,872	-	-	-	-	1,145,872
8100-8299 Federal Revenue	44,199	-	-	-	-	44,199
8300-8599 State Revenue	99,730	-	-	-	-	99,730
8600-8699 Local Revenue	239,777	-	5,000	647	29,050	274,474
Total Revenue	1,529,577	-	5,000	647	29,050	1,564,274
Expenditures						
1000 Certificated Salaries	685,647	-	-	-	-	685,647
2000 Classified Salaries	198,341	-	-	-	-	198,341
3000 Employee Benefits	335,815	-	-	-	-	335,815
4000 Books & Supplies	60,498	-	-	-	-	60,498
5000 Services & Other Oper.	282,664	-	-	162,183	-	444,847
6000 Equipment	-	-	-	-	-	-
7100-7299 Other Outgo (74XX)	322	-	-	-	-	322
7300 Indirect Costs	-	-	-	-	-	-
Total Expenditures	1,563,286	-	-	162,183	-	1,725,469
Surplus (Deficit)	(33,709)	-	5,000	(161,536)	29,050	(161,195)
Other Sources/Uses						
89XX Transfers In	19,623	-	20,000	142,907	-	182,530
8930-8979 Other Sources	-	-	-	-	-	-
7610-7629 Transfers Out	162,907	-	-	-	19,623	182,530
7630-7699 Other Uses	-	-	-	-	-	-
Total Other Sources/Uses	(143,284)	-	20,000	142,907	(19,623)	-
Total Incr (Decr) in Fund Balance	(176,993)	-	25,000	(18,630)	9,427	(161,195)
Beginning Fund Balance	960,112	1	281,897	22,307	950,055	2,214,372
Audit Adjustments/Restatements	-	-	-	-	-	-
Ending Fund Balance	783,119	1	306,897	3,677	959,483	2,053,177
Deficit (Surplus) as % of Fund Balance	-18.43%	0.00%	8.87%	-83.52%	0.99%	-7.28%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
All Funds Summary
2020-21
Adopted Budget

	01	13	17	25	57	Total All Funds
	General	Cafeteria	Special Reserve	Capital Facilities	Foundation	
Revenue						
8000-8099 Local Control Funding Formula	1,094,685	-	-	-	-	1,094,685
8100-8299 Federal Revenue	47,462	-	-	-	-	47,462
8300-8599 State Revenue	89,222	-	-	-	-	89,222
8600-8699 Local Revenue	210,842	-	5,000	647	1,126	217,614
Total Revenue	1,442,211	-	5,000	647	1,126	1,448,983
Expenditures						
1000 Certificated Salaries	753,002	-	-	-	-	753,002
2000 Classified Salaries	207,058	-	-	-	-	207,058
3000 Employee Benefits	378,576	-	-	-	-	378,576
4000 Books & Supplies	41,501	-	-	-	-	41,501
5000 Services & Other Oper.	199,925	-	-	-	-	199,925
6000 Equipment	-	-	-	-	-	-
7100-7299 Other Outgo (74XX)	322	-	-	-	-	322
7300 Indirect Costs	-	-	-	-	-	-
Total Expenditures	1,580,384	-	-	-	-	1,580,384
Surplus (Deficit)	(138,173)	-	5,000	647	1,126	(131,401)
Other Sources/Uses						
89XX Transfers In	20,550	-	-	-	-	20,550
8930-8979 Other Sources	-	-	-	-	-	-
7610-7629 Transfers Out	-	-	-	-	20,550	20,550
7630-7699 Other Uses	-	-	-	-	-	-
Total Other Sources/Uses	20,550	-	-	-	(20,550)	-
Total Incr (Decr) in Fund Balance	(117,623)	-	5,000	647	(19,424)	(131,401)
Beginning Fund Balance	783,119	1	306,897	3,677	959,483	2,053,177
Audit Adjustments/Restatements	-	-	-	-	-	-
Ending Fund Balance	665,496	1	311,897	4,324	940,058	1,921,776
Deficit (Surplus) as % of Fund Balance	-15.02%	0.00%	1.63%	17.58%	-2.02%	-6.40%

Learning Continuity and Attendance Plan Template (2020–21)

The instructions for completing the Learning Continuity and Attendance Plan is available at <https://www.cde.ca.gov/re/lc/documents/lmgcmtntyatndncpln-instructions.docx>.

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

General Information

[A description of the impact the COVID-19 pandemic has had on the LEA and its community.]

Prior to the March 16, 2020 countywide school closures, Happy Valley School District was preparing models to execute conversion to K-6 Distance Learning. We benefitted significantly from countywide collaboration with all District Superintendents and the Santa Cruz County Office of Education. The early determination to work collectively accelerated the distance learning conversion and enhanced our ability to serve all students and families. HVESD staff developed and fully committed to our mission statement: "Happy Valley School's mission is to educate the whole child in a small, safe, community based school that provides a solid foundation to achieve academic, social, and emotional success."

During the week of March 16-20, teachers, staff and administration communicated directly with all families. Parents confirmed working device access or received a District Chromebook. Students and families were provided digital guidance and detailed instruction on the new classroom platforms. Teachers and specialists successfully executed a full March 23 conversion to distance learning at all grade levels. From March 23 to the end of the trimester, all students were provided daily instruction. Special Education services were implemented in this new digital format in full compliance with all Individualized Learning Plans (IEPs.) Teachers worked tirelessly in transitioning to distance learning, focusing on student engagement, social-emotional support, and targeted outreach and intervention for students with unique needs. HVESD also prioritized art, music, life lab, library and coding (first in March using pre-recorded videos and upgraded in April to live lessons) to engage learners in every dimension of a quality elementary program. The HVESD school board and community has been regularly updated by the Superintendent. Report cards were modified to provide authentic feedback while honoring a 'hold harmless' approach based on the shared value that no student would be issued a failing grade and all students would be promoted as planned.

Stakeholder Engagement

[A description of the efforts made to solicit stakeholder feedback.]

We began stakeholder engagement in the spring following eliciting feedback from parents and students via a survey. Parent advisory and parent advisory meetings were held via zoom to allow the community to share the impact of distance learning and make recommendations. Stakeholder engagement continued through summer including parent meetings and surveys to review the plan for reopening schools. The district/school leadership and staff reviewed the data from stakeholder groups and included those recommendations and concerns in this plan. The Learning Continuity Plan was approved by the HVESD board on July 29, 2020. The parents were sent two edifications of the draft in the month of July with the ability to provide feedback. The final plan was emailed to all parents and is on the HVESD Website.

[A description of the options provided for remote participation in public meetings and public hearings.]

All public meetings and hearings were conducted via zoom with notification sent out 72 hours in advance. We provided information about our meetings via our website and through our student information system (class dojo) which sent out emails. The district office remained open for business through the month of July to ensure timely feedback regarding meetings and public hearings.

[A summary of the feedback provided by specific stakeholder groups.]

In the June survey, The majority of parents surveyed indicated they would prefer an option to have students participate through in-person instruction this fall. Parents expressed concern about student engagement and asked for a daily schedule and synchronous instruction. 85% of parents surveyed stated that they want to have regular communication between school and home as well opportunities for parents to learn how best to support their students in the virtual classroom environment. Parents expressed concern about students falling behind and/or starting school in different cohorts. When the plan was to open up school on a hybrid model, each primary class had no more than nine students to a cohort and upper grades had no more than 13 to a cohort. When we had to pivot to distance learning, emails, town halls and news blasts were sent to the parents to prepare them for distance learning which includes synchronous and asynchronous learning, daily schedules of 180 minutes for Kindergarten, 230 for 1st through 3rd, and 240 for 4th through 6th. Each child will check in with the teacher each day via ZOOM and eventually, students will have one on one meetings with their teachers.

[A description of the aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input.]

The county guidelines prohibit in-person learning for the fall. This plan recognizes parent recommendation for synchronous instruction which is further detailed in the section on continuity of instruction. All students will have a daily schedule that includes at least 30 minutes of synchronous instruction with their teacher. In the section on pupil engagement, we detail our plan to hold office hours for parents to check in with teachers as well as some zoom training for parents.

Continuity of Learning

In-Person Instructional Offerings

[A description of the actions the LEA will take to offer classroom-based instruction whenever possible, particularly for students who have experienced significant learning loss due to school closures in the 2019–2020 school year or are at a greater risk of experiencing learning loss due to future school closures.]

At this time, all schools in Santa Cruz County may only offer distance learning. Using the moderate restriction model, our reopening plan provides detailed information about how our school/district will support student and staff health and safety and how we will provide continuity of learning. Our learning plan includes the instructional schedule, a plan for assessing and addressing learning loss, delivering high quality instruction and attending to the social-emotional well-being of our students and staff. A link to our reopening plan under moderate restrictions can be found here:

http://www.hvesd.com/uploads/5/7/8/1/57815731/2020_lcap_covid-19_operations_written_report_happy_valley_elementary_school_20200615__3_.pdf

Actions Related to In-Person Instructional Offerings [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Updated and Replacement of Technology Hardware: 60 Student Chrome books 8 new Staff Laptops 7 new Document Cameras COVID-19 Personal Protective Equipment (PPE) and PPE Related Materials Electrostatic Cleaning Device Covid-19 Approved Cleaning Products Masks, gloves, sanitizers Portable containers and Tools for Students COVID-19 Signage	\$50,957	Yes

Distance Learning Program

Continuity of Instruction

[A description of how the LEA will provide continuity of instruction during the school year to ensure pupils have access to a full curriculum of substantially similar quality regardless of the method of delivery, including the LEA's plan for curriculum and instructional resources that will ensure instructional continuity for pupils if a transition between in-person instruction and distance learning is necessary.]

Distance Learning will be standards-aligned and meet the needs of all students including those who qualify for special education, language learners, students in foster care, those experiencing homelessness, students with exceptional needs, and those requiring mental health support. We will continue the work we started last spring to provide connectivity and devices to all students who are participating in distance learning. Teachers and other certificated employees will connect with students daily through internet-based classrooms or phone communication. Interaction will ensure English Language Assessment, proficiency, and reclassification through designated and integrated English Language Development. The curriculum and instructional resources for distance learning classrooms may also be utilized in an in-person instructional model. HVS has adopted Engage NY for math with the online component of Zearn. Lucy Calkins Writers Workshop, SIPPS, ReadWorks, and Leveled Readers are used for our ELA program. FOSS kits and Mystery Science are the adopted Science curriculum, Teaching Tolerance and Peacebuilders are our SEL program. Google Classroom is utilized K-6 for daily instruction in concert with ZOOM, and Class Dojo is used for a school wide notification platform.

Access to Devices and Connectivity

[A description of how the LEA will ensure access to devices and connectivity for all pupils to support distance learning.]

Technology resources, including school devices and internet connectivity assurance, were provided to all low-income students. Prioritization of Low-Income students was a key focus when reaching out to families to ensure they could participate fully in all aspects of distance learning programming. For low-income families who reported internet connectivity challenges (9% of total population), a Cruzio parking lot 'hot spot' was installed and they were able to download assignments and access instruction in this designated area. Several were issued home-based T-Mobile and Verizon devices to ensure connection to the school program.

Pupil Participation and Progress

[A description of how the LEA will assess pupil progress through live contacts and synchronous instructional minutes, and a description of how the LEA will measure participation and time value of pupil work.]

We will document daily participation and interaction in distance learning through a daily, detailed log. We will measure the number or percentage of students participating in virtual learning sessions with teacher(s), either synchronously or asynchronously through sign on data, feedback data- survey of parents, students and staff. Students who do not participate in distance learning will be marked absent for that day.

Participation in distance learning may include engagement in online activities, completion of regular assignments, completion of assessments, and contacts between staff and pupils or parents or guardians. Instructional time shall be based on the time value of assignments as determined, and certified, by an employee of the local educational agency who possesses a valid certification document.

Distance learning instructional time shall be based on the time value of assignments as determined by teachers. It must be standard-aligned and meet the needs of all students including students who qualify for special education, language learners, students in foster care, those experiencing homelessness, students with exceptional needs, and those requiring mental health support.

Distance Learning Professional Development

[A description of the professional development and resources that will be provided to staff to support the distance learning program, including technological support.]

Professional Development will be targeted based on teacher need. Time and resources for educators to build, plan and teach in a hybrid learning or distance learning environment will be provided prior and during the school year. Professional development will be ongoing through; digital learning tools, instructional approaches to balanced assessment practices, high quality instruction to engage students and to support a deeper understanding of the essential standards.

Staff attended the following PD workshops: Integrating art for SEL, Arts at the Heart of Learning, Relevance Matters, How to Launch your Literacy Blocks, Building Community, Google Classroom, Hyperdocs, Flip Grid, and Google Classroom Management. Staff also was paid for four additional days at \$300 per day for attending trainings in the summer.

Staff Roles and Responsibilities

[A description of the new roles and responsibilities of affected staff as a result of COVID-19.]

With the shift to distance learning came a shift in the role and responsibilities for staff working directly with students and those who support the operations. Instructional aides have been assigned to provide individual additional academic support for those students who are struggling with learning loss. Our counselor will coordinate a student wellness team to identify and provide support to students and their families who need social emotional support. Our attendance clerk and school community coordinator will be working with our instructional tech department to identify any families who need devices or hotspots. Some of our classified staff may be asked to support food services with distribution on site and in the community

Supports for Pupils with Unique Needs

[A description of the additional supports the LEA will provide during distance learning to assist pupils with unique needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness.]

English Learners will need additional support to rebalance and refocus on the task of learning and being productive in the school community. The goal remains for English learners to achieve the same rigorous grade-level academic standards that are expected of all students, within a reasonable period of time. To accomplish these goals, all English learners will receive a comprehensive program of designated and integrated English language development (ELD) instruction targeted to their proficiency level, and appropriate academic instruction in a language acquisition program.

Actions related to the Distance Learning Program [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Internet Hot Spots (Verizon and T-Mobile) to ensure staff and student connectivity--\$900.00	\$16,161.29	Yes
Upgraded Online Curriculum and Assessment Materials 1. SIPPS diagnostic reading program K-6--\$475.00 2. Zearn Supplemental Math Curriculum K-6--\$2,500.00 3. 1st grade literacy, Learning at the Primary Pond--\$126.00 4. Typsey by E-reflect--\$137.75 5. Scholastic News--175.59 6. Distance Learning PD by teacher who taught in China--\$210.00 7. Four extra PD days for teachers to prepare for Distance Learning--\$8400.00 8. Spell City--\$69.95 9. Simple Skilled in Second, Guided Readers--\$167.00 10. Upgraded ZOOM 11. Leadership Stipends for Distance Learning--\$3,000		

Pupil Learning Loss

[A description of how the LEA will address pupil learning loss that results from COVID-19 during the 2019–2020 and 2020–21 school years, including how the LEA will assess pupils to measure learning status, particularly in the areas of English language arts, English language development, and mathematics.]

HVS is using multiple measures of assessment beginning the very first week of school to determine functional instruction levels for all students, including screening for pupil learning loss resulting from COVID-19 during the spring trimester of 2019-2020. We will continue to use formative assessments through the 2020-2021 to monitor student learning in a distance learning environment. These assessments will provide information on student learning in the areas of English Language Arts and Mathematics. In addition to our existing district benchmark assessments, we are augmenting our digital assessment tools SIPPS for ELA and K-6 Vertically articulated, standards aligned Math assessments. This is a result of work with our math coach, Rebecca Setzoi. These measures are in place so we can offer remedial instruction to those identified as below grade level or in need of skill to achieve grade level status.

Pupil Learning Loss Strategies

[A description of the actions and strategies the LEA will use to address learning loss and accelerate learning progress for pupils, as needed, including how these strategies differ for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils experiencing homelessness.]

We will stick to grade-level content and instructional rigor, and focus on the depth of instruction, rather than the pace. To provide this grade-level instruction, we will need to help teachers prioritize content and learning. Fortunately, the teachers in collaboration with a math coach, were able to vertically align the math standards into power standards benchmarks. In order to continue to reflect a districts' instructional vision and commitment to equity, educators will also need to maintain the inclusion of each and every learner and identify and address gaps in learning through instruction, avoiding the misuse of standardized testing to place kids into high or low ability groups or provide low levels of instructional rigor to lower performing students. Finally, we should consider focusing on the commonalities that students share in this time of crisis, not just on their differences. Teachers have purchased a number of different modalities and supports to serve their students.

Effectiveness of Implemented Pupil Learning Loss Strategies

[A description of how the effectiveness of the services or supports provided to address learning loss will be measured.]

Teachers will administer formative assessments every 6-8 weeks and bring this data to collaboration with their peers. Collaborative teams will use this data to develop and implement interventions with a focus on student groups including English Learners, FY, and Low-Income students. Weekly collaboration will support ongoing assessment of the impact of interventions on accelerating student learning

Actions to Address Pupil Learning Loss [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Hired a .2FTE to serve students who would otherwise be served in a RTI model.	\$12,000	No

Mental Health and Social and Emotional Well-Being

[A description of how the LEA will monitor and support mental health and social and emotional well-being of pupils and staff during the school year, including the professional development and resources that will be provided to pupils and staff to address trauma and other impacts of COVID-19 on the school community.]

Teachers will monitor their students for signs of stress and report concerns to their site counselor/principal.

A Counselor will be available to meet with students virtually, or in person if the scenario allows. A Counselor and classroom teachers will provide social/emotional learning to students through classroom lessons, increasing student knowledge of well-being practices. School Community Coordinators will continue to reach out to their families and offer support in basic needs as well as resources. Teachers will incorporate weekly lessons on social emotional well-being using the resources provided by our adopted SEL program, Peacebuilders and Sanford Harmony. Staff will use weekly collaboration to address any concerns about student social and emotional well-being. Principal will provide weekly resources and time during collaboration for staff to address their social emotional well-being.

Pupil and Family Engagement and Outreach

[A description of pupil engagement and outreach, including the procedures for tiered reengagement strategies for pupils who are absent from distance learning and how the LEA will provide outreach to pupils and their parents or guardians, including in languages other than English, when pupils are not meeting compulsory education requirements, or if the LEA determines the pupil is not engaging in instruction and is at risk of learning loss.]

Connecting and maintaining engagement for all students is foundational to our work with a distance learning platform. We will support a tiered response beginning with universal screenings for all students in the first week of school to identify their social-emotional well-being and level of stress. At our weekly collaboration we will identify those students who are in need of additional support. Our tier II response will be initiated for students who have not participated in distance learning for three or more days and have not responded to teacher or staff member who reached out. Tier II response will include meeting with family and connection to community resources. We will provide outreach and support to our families who first language is not English. As a small school district, it becomes clear very early on who needs extra support. We are fortunate to have two highly trained and certificated MFCC counselors who can serve students and parents during this difficult time.

School Nutrition

[A description of how the LEA will provide nutritionally adequate meals for all pupils, including those students who are eligible for free or reduced-price meals, when pupils are participating in both in-person instruction and distance learning, as applicable.]

HVESD partners with neighboring school district, Santa Cruz City Schools (SCCS) to ensure access to student meals while maintaining physical distancing protocols. Families in need of meal service will continue to receive notification that they can access safe school food distribution centers through the generosity of our partner districts. Families will be advised of pick-up locations, dates and times—and reassured that not only were all meals were free of charge, no family will be turned away. Without a licensed food service or cafeteria program in our single-school district, we are profoundly grateful to our school district neighbors for ensuring all HVESD families in need are able to collect meals at designated nearby locations.

Additional Actions to Implement the Learning Continuity Plan [additional rows and actions may be added as necessary]

Section	Description	Total Funds	Contributing
Mental Health and Social and Emotional Well-Being	Counselors to provide remote to students who are experiencing anxiety related to distance learning. Priority will be given to low income families and foster youth.	\$10,000	No
Distance Learning Program (Access to Devices and Connectivity)	60 new chrome books 8 new laptops 5 new document cameras	\$40,353.71	Yes

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
2.26%%	\$20,528

Required Descriptions

[For the actions 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 needs of these students.]

Intervention services are available to all students based on needs assessment and or a direct referral. All supplemental funds are principally directed to low income and homeless students. Currently there are no Foster Youth at HVS but if we did enroll, then the funds would be directed to that student. Also, our current EL population is one student, and primary language services and interventions are targeted to that student.

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

Actions related to serving the identified subgroups as a priority and based on the 2.26% increased and or improved services
 Action 1: Increase technology access with new chrome books, hotspots and daily interaction to make sure connectivity is working. Also install a Cruzio public WiFi access point at HVS.
 Action 2: Increase in social emotional support through our SEL programs, peace builders, Sanford Harmony, and two SEL counselors.
 Action 3: Purchase of SIPPS reading intervention assessment
 Action 4. Hired a .2 intervention specialist for students who qualify for RTI
 Action 5. The use of SJSU students in small groups and for read alouds or big buddies.

**HAPPY VALLEY SCHOOL DISTRICT
RESOLUTION #20-21-03
RESOLUTION FOR ADOPTING THE "GANN" LIMIT**

(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line 10 {COE line 15}])

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2019-20 fiscal year and a projected Gann Limit for the 2020-21 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2019-20 and 2020-21 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2019-20 and 2020-21 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

This resolution is passed on a motion made by Trustee _____ and Seconded by Trustee _____, at the Board Meeting of the Happy Valley School District held on September 16, 2020.

Ayes: _____

Noes: _____

Absent: _____

Attest: _____
Michelle McKinny, Administrator
Secretary of the Board

Date

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,072,578.56		1,072,578.56			1,159,096.07
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	105.10		105.10			109.37
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	109.37		109.37	117.80		117.80
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			109.37			117.80
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,692.00		5,692.00	6,031.00		6,031.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,021,687.15		1,021,687.15	1,043,940.85		1,043,940.85
5. Unsecured Roll Taxes (Object 8042)	20,045.46		20,045.46	17,860.00		17,860.00
6. Prior Years' Taxes (Object 8043)	2,010.31		2,010.31	1,338.00		1,338.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	1,930.39		1,930.39
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	24.76		24.76
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	52,371.00		52,371.00	52,371.00		52,371.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,101,805.92	0.00	1,101,805.92	1,123,496.00	0.00	1,123,496.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,101,805.92	0.00	1,101,805.92	1,123,496.00	0.00	1,123,496.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			12,141.38			12,578.87
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			12,141.38			12,578.87
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	95,749.00		95,749.00	23,560.00		23,560.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	95,749.00	0.00	95,749.00	23,560.00	0.00	23,560.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,545,372.45		1,545,372.45	1,442,211.00		1,442,211.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	18,959.40		18,959.40	15,209.00		15,209.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,072,578.56			1,159,096.07
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0406			1.0771
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,159,096.07			1,295,030.02
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,101,805.92			1,123,496.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			13,124.40			14,136.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			69,431.53			23,560.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			69,431.53			23,560.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			14,547.80			12,225.33
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,116,353.72			1,135,721.33
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			54,883.73			23,560.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,116,353.72			
b. State Subventions (Line D8)			54,883.73			
c. Less: Excluded Appropriations (Line C23)			12,141.38			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,159,096.07			

Printed: 9/8/2020 10:40 PM

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 16, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

Anna Seymour
Name
Financial Analyst
Title
831 466-5622
Telephone
aseymour@santacruzcoe.org
E-mail Address

For School District:

Michelle McKinny
Name
Superintendent
Title
831 429-1456
Telephone
mmckinny@hvesd.com
E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	54.76%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$1,159,096.07
	Appropriations Subject to Limit	\$1,159,096.07
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	7.98%

19/20 UNAUDITED ACTUALS SIGNIFICANT CHANGES OVER 19/20 ESTIMATED ACTUALS			
19/20		9/8/20	
Fund 01			
REVENUE			
RS# 0000/2801	To finalize lcff funding based on actual property taxes received	\$	(688)
RS# 0000/2801	Update Federal Revenue based on MAA received	\$	1
RS# 0000/2801	More state funding was received than projected	\$	274
RS# 0000/2801	Less interest and donations were received than projected	\$	(705)
RS#7690/0000	Updated STRS on behalf	\$	20,261
RS# 6300/0000	Final Lottery allocation	\$	(2,467)
RS# 6500/1304	AB602 Funding allocation updated and matched expenses	\$	(9,819)
RS#6512/0000	Increase in Mental Health Funding allocation	\$	246
RS#3010/0000	Title I revenue received was higher than previous allocation at estimated actuals	\$	4,831
RS4035/0000	Title II revenue updated per allocation	\$	33
RS#7510/0000	LPSBG revenue received in 1920	\$	1,010
RS#1100/0000	Lottery revenue adjusted after 4th quarter apportionment letter	\$	(5,305)
RS#9009/MISC	Donations increased per amounts actually received	\$	8,123
		\$	-
EXPENDITURES			
RS# 0000/2801	Certificated salaries came in less than budgeted	\$	(7,909)
RS# 0000/2801	Classified salaries came in less than budgeted	\$	(11,787)
RS# 0000/2801	Benefits came in less than budgeted	\$	(525)
RS# 0000/2801	Materials projected were not used	\$	(8,135)
RS# 0000/2801	Contracts and services projected were not used	\$	(33,651)
RS# 0000/2801	Difference in other outgo	\$	(186)
RS# 0000/2801	Indirects change	\$	(172)
RS#0825/0000	modernization expense	\$	2,843
RS#0855/2801	Expensed less in professional development than projected	\$	(2,342)
RS#0010/2801	Expensed less in direct services than projected	\$	(1,103)
RS#1100/0000	Expensed less in lottery than projected	\$	(12,777)
RS#7690/0000	STRS on behalf adjusted to match revenue	\$	20,261
RS#7388/0000	COVID expenses did not incur	\$	(1,900)
RS#7311/0000	Class BG	\$	(850)
RS#9003/2801	Life lab expenses not used	\$	(717)
RS#6300/0000	No lottery expenses were realized	\$	(6,308)
RS#3310/0000	Updated per salary actuals	\$	1
RS#3010/0000	Title I	\$	4,831
RS#4035/0000	Increased expenses to match revenue allocation	\$	33
RS#6512/0000	Mental Health counseling services more expended than projected	\$	530
RS#6500/1304	The projected contracts/services were not needed and therefore not spent	\$	(9,819)
RS#9015/0000	Wharf expensed	\$	(1,611)
RS#9009/MISC	Expenses adjusted per actuals	\$	629
RS#9059/0000	Materials projected were not used	\$	(1,102)
Interfund Transfers			
Fu 01 to Fu 17	District made a transfer from Fu 01 to Fu 17, \$20,000	\$	-
Fu 57 to Fu 01	Remains the same - \$19,623 transfer from the Endowment fund to the General Fund	\$	-
Fu 01 to Fu 25	Decrease in amount expended for modernization out of Fund 25	\$	(95,060)
Contributions / Indirects			
Obj 73xx	Indirect costs decrease as program costs decrease.	\$	(172)
Obj 89xx	Contributions from unrestricted increased in donations after salary increase	\$	0
UNRESTRICTED ENDING BALANCE GENERAL FUND			
RS# 0010	Assigned - Possible Psych/O.T./EIS use	\$	11,463
RS# 0855	Assigned- Possible Professional Development balance	\$	2,342
Special Reserve Fund for Other Than Capital Outlay - Fund 17			
RS# 0000	There is a transfer in from General Fund	\$	20,000
Capital Facilities Fund - Fund 25			
RS# 9010	Expenses expected to come at year end were not billed	\$	(95,060)
Building Fund - Fund 35			
RS#9027/9140	No expenses in 19/20 but modernization funds were received	\$	203,146
Endowment Fund - Fund 57			
RS# 0000	Annual Reconciliation was completed and investment income was booked	\$	(18,661)

19/20 Unaudited Actuals

	2019/20			2020/21			2021/22			2022/23		
	Unaudited Actuals			Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
0800 Deferred Revenue												
8000-8098 - Rev. Limit/Property Tax**	1,145,184	-	1,145,184	1,094,685	-	1,094,685	1,116,108	-	1,116,108	1,137,959	-	1,137,959
8100-8298 - Federal	2,211	46,853	49,064	-	47,462	47,462	-	38,119	38,119	-	38,119	38,119
8300-8598 - State	25,927	88,382	114,309	21,780	67,432	89,222	21,780	67,432	89,222	21,790	67,432	89,222
8600-8798 - Local	80,435	156,380	236,815	67,580	143,262	210,842	67,580	59,577	127,157	67,580	59,577	127,157
TOTAL REVENUE	1,253,757	291,616	1,545,372	1,184,055	258,156	1,442,211	1,205,478	165,128	1,370,606	1,227,329	165,128	1,392,457
1000-Certificated Salaries	587,445	94,432	681,878	616,889	136,113	753,002	627,640	96,005	723,645	639,933	97,925	737,858
2000-Classified Salaries	131,549	55,047	186,596	154,436	52,621	207,058	157,525	15,181	172,707	160,876	15,485	176,161
3000-Benefits	280,384	93,696	354,080	284,348	94,228	378,576	291,151	83,883	375,034	291,185	83,579	374,764
4000-Books & Supplies	17,532	11,878	29,410	25,577	15,324	41,501	25,577	6,808	32,385	25,577	6,808	32,385
5000-Service&Operating	206,445	30,476	236,921	190,673	9,252	199,925	193,679	9,332	203,011	198,361	9,414	206,775
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	136	-	136	322	-	322	322	-	322	322	-	322
7300-Indirects	(4,637)	4,637	-	(10,885)	10,885	-	(10,885)	10,885	-	(10,885)	10,885	-
TOTAL EXPENDITURES	1,198,855	290,167	1,489,021	1,261,360	319,023	1,580,384	1,285,009	222,095	1,507,103	1,303,168	224,097	1,527,265
OTHER SOURCES:												
89XX TRANS IN	222,769	-	222,769	20,550	-	20,550	20,550	-	20,550	20,550	-	20,550
76XX TRANS OUT	(64,500)	-	(64,500)	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8890	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8890	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8890	(3,160)	3,160	-	(60,457)	60,457	-	(56,967)	56,967	-	(58,969)	58,969	-
TOTAL OTHER	155,109	3,160	158,269	(39,907)	60,457	20,550	(36,417)	56,967	20,550	(38,419)	58,969	20,550
NET INCR/DECR TO FUND BALANCE	210,011	4,609	214,620	(117,212)	(411)	(117,623)	(115,947)	0	(115,947)	(114,258)	(0)	(114,258)
ACTUAL BEG. FUND BALANCE	868,002	92,110	960,112	1,078,013	96,720	1,174,732	980,800	90,938	1,051,738	844,853	90,938	935,791
END FUND BALANCE	1,078,013	96,720	1,174,732	980,800	96,309	1,057,109	844,853	90,938	935,791	730,595	90,938	821,533
Professional Development	2,342	-	2,342	2,342	-	2,342	2,342	-	2,342	2,342	-	2,342
Direct Service	11,463	-	11,463	7,963	-	7,963	1,103	-	1,103	1,103	-	1,103
Petty Cash	150	-	150	150	-	150	150	-	150	150	-	150
UNASSIGNED UNRESTRICTED ENDING FUND 01 BALANCE	1,084,058			950,345			837,968			727,000		

Reserve for Economic Uncertainty (REU)

77,676

79,019

75,355

76,363

2019-20 HAPPY VALLEY UNAUDITED ACTUALS

GENERAL FUND 01 - DETAIL - BY RESOURCE

SPECIAL EDUCATION RESTRICTED																					
A		B		C		C		D		D		E		F		G		H		RESTRICTED	
RESOURCE #	NAME	MANAGEMENT #	6500	6512	9058	3316	3010	4035	5911	7311	7310	7388	6300	7690	9003	9004	9009	9009	9015	9056	9059
			RSP	Mental Hlth	Bad 4000s	PL 94-142	Title I	Title II	REAP	Class BG	LPSSBG	COVID	Lottery 20	STRS OB	Life Lab	Misc Grant	Donation	Donation	Wharf	Creative	NMSFO
			1304	0000	0000	1320	2358	2358	0000	0000	0000		3000	0000	0000		ADSE/Tech	MISC	0000	0000	0000
Deferred Revenue				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8000-8099 - Rev. Limit/Prop. Tax				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal				-	-	13,501.00	7,773.00	2,038.00	23,541.00	-	-	-	-	-	-	-	-	-	-	-	-
8300-8599 - State				-	5,498.00	-	-	-	-	-	1,010.00	1,900.00	3,841.38	76,133.00	-	-	-	-	-	-	-
8600-8799 - Local			50,104.95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE			50,104.95	5,498.00	-	13,501.00	7,773.00	2,038.00	23,541.00	-	1,010.00	1,900.00	3,841.38	76,133.00	-	-	35,203.00	71,072.41	-	-	-
1000-Certificated Salaries			40,985.02	-	-	10,820.95	7,384.90	1,604.17	-	-	-	-	-	-	-	-	-	33,857.20	-	-	-
2000-Classified Salaries			-	-	-	-	-	-	20,361.45	-	-	-	-	-	-	-	34,685.62	0.00	-	-	-
3000-Benefits			2,441.70	-	-	2,177.60	388.10	328.04	1,958.10	-	-	-	-	76,133.00	-	-	3,545.65	6,723.55	-	-	-
4000-Books & Supplies			388.63	-	-	-	-	-	-	-	-	-	-	-	104.21	-	-	10,595.24	-	-	-
5000-Services/Operating			3,701.80	5,530.00	-	-	-	-	-	-	-	-	-	-	-	-	-	20,243.95	-	-	-
6000-Capital Outlay			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects			2,807.90	-	-	702.45	-	105.79	1,221.45	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES			50,104.95	5,530.00	-	13,501.00	7,773.00	2,038.00	23,541.00	-	-	-	-	76,133.00	104.21	-	35,231.27	71,419.94	-	-	1,790.21
OTHER SOURCES:																					
89XX TRANS IN																					
79XX TRANS OUT																					
CONTR. REST. TO REST. #8990																					
CONTR. UNRES TO UNREST #8990																					
CONTR. UNRES TO RESTR. #8990																					
TOTAL OTHER																					
NET INCR/DECR TO FUND BALANCE				-			-	-	-		-	-	3,841.38	-	(104.21)	-	(0.00)	583.81	-	(809.68)	(1,790.21)
ACTUAL BEG. FUND BALANCE				-	24,214.71	-	-	-	-	850.00	-	1,900.00	40,930.93	-	821.50	-	-	19,979.99	1,611.08	809.68	2,892.57
END FUND BALANCE				-	24,182.71	-	-	-	-	850.00	1,010.00	1,900.00	44,772.31	-	717.29	-	(0.00)	20,573.80	1,611.08	-	1,102.36

2019-20 HAPPY VALLEY UNAUDITED ACTUALS																
GENERAL FUND 01 - DETAILS - BY RESOURCE																
RESOURCE # NAME MANAGEMENT #	O P Q R S T U V Y Z															
	1400 EPA 0000		0000 GENERAL 2801		0004 Parent Tax 0000		UNRESTRICTED		0038 INSTRMNTS 0000		0855 Prof. Dev. 0000		0010 Direct Serv. 0000		1100 Lottery 3000	
	21,874.00		1,123,309.92		-		-		-		-		-		-	
Deferred Revenue																
8000-5099 - Rev. Limit/Prop. Tax																
8100-8299 - Federal																
8300-8599 - State																
8600-8799 - Local																
TOTAL REVENUE	21,874.00		1,166,265.60		52,371.00		-	-	-	-	-	-	-	-	13,226.11	1,545,372.45
1000-Certificated Salaries	14,012.56		555,190.05		18,242.76		-	-	-	-	-	-	-	-	-	681,877.61
2000-Classified Salaries	-		131,549.05		-		-	-	-	-	-	-	-	-	-	186,598.12
3000-Benefits	7,861.92		249,907.48		2,614.48		-	-	-	-	-	-	-	-	-	354,079.63
4000-Books & Supplies	-		942.04		11,960.73		-	-	-	-	-	-	-	-	4,628.19	28,410.45
5000-Service&Operating	-		171,363.97		19,553.02		-	-	-	-	-	-	2,396.67	-	13,131.80	236,921.21
6000-Capital Outlay	-		-		-		-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-		136.34		-		-	-	-	-	-	-	-	-	-	136.34
7300-Indirects	-		(4,637.29)		-		-	-	-	-	-	-	-	-	-	(4,637.29)
TOTAL EXPENDITURES	21,874.48		1,104,451.84		52,371.00		-	-	-	-	-	-	2,396.67	-	17,760.99	1,489,021.36
OTHER SOURCES:																
89XX TRANS IN																
76XX TRANS OUT																
CONTR. REST. TO REST. #8990																
CONTR UNRES TO UNREST #8980																
CONTR UNRES TO RESTR. #8980																
TOTAL OTHER	-		156,108.07		-		-	-	-	-	-	-	-	-	-	156,108.07
NET INCR/DECR TO FUND BALANCE	(0.48)		216,943.03		-		-	-	-	-	-	-	(2,396.67)	-	(4,534.88)	214,820.09
ACTUAL BEG. FUND BALANCE	0.48		749,506.99		-		2,843.00	8,318.00	2,341.84	8,318.00	2,341.84	13,890.10	91,051.37	92,110.46	868,001.78	960,112.24
END FUND BALANCE	0.00		966,530.02		-		2,843.00	8,318.00	2,341.84	8,318.00	2,341.84	11,483.43	86,516.49	96,719.55	1,078,012.78	1,174,732.33

2019-20 HAPPY VALLEY UNAUDITED ACTUALS

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)		Fund 57 (19)		Fund 57 (19)		Fund 57 (19)		Fund 57 (19)	
GENERAL		CAPITERIA		SPECIAL		CAP.		Hardship		ENDOWMENT		FOUNDATION		FOUNDATION		FOUNDATION		TOTAL	
				RESERVE		FAC.		Building		RS# 0000		RS# 9007		RS# 9012		RS# 9012		TOTAL	
07/08 Deferred Revenue																			
8000-8099 - Rev. Limit/Property Tax	1,145,183.92																		\$ 1,145,183.92
8100-8299 - Federal	49,064.16																		\$ 49,064.16
8300-8599 - State	114,309.49	\$ -						\$ 203,146.00											\$ 317,455.49
8600-8799 - Local	236,814.88	\$ -		\$ 5,633.41		667.22		\$ -			29,317.32	\$ 3,692.24	\$ (13,655.30)	\$ 19,354.26					\$ 262,469.77
TOTAL REVENUE	1,545,372.45	\$ -		\$ 5,633.41		667.22		203,146			29,317.32	\$ 3,692.24	\$ (13,655.30)	\$ 19,354.26					\$ 1,571,027.34
1000-Certificated Salaries	681,877.61																		\$ 681,877.61
2000-Classified Salaries	186,596.12																		\$ 186,596.12
3000-Benefits	354,079.63																		\$ 354,079.63
4000-Books & Supplies	29,410.45																		\$ 29,410.45
5000-Service&Operating	236,921.21						67,123.16	\$ -			\$ 1,923.00	\$ 7,042.00	\$ 8,965.00					\$ 313,009.37	
6000-Capital Outlay	-																		\$ -
7100-7200-Other out go	136.34																		\$ 136.34
7300-Indirects	-																		\$ -
TOTAL EXPENDITURES	1,489,021.36	\$ -		\$ -		\$ 67,123.16	\$ -	\$ -		\$ 1,923.00	\$ 7,042.00	\$ 8,965.00							\$ 1,565,108.52
OTHER SOURCES:																			
89XX TRANS IN	222,768.00			20,000.00		\$ 44,500.00	\$ -												\$ 287,269.00
76XX TRANS OUT	(64,500.00)	\$ -		\$ -		\$ (203,146.00)	\$ -												\$ (287,269.00)
CONTR. REST. TO REST. #8990	-										(19,823.00)	\$ -	\$ -						\$ -
CONTRIB FLEX - #8998/8997	-																		\$ -
CONTR UNRES TO UNREST #8980	-																		\$ -
CONTR. UNRES TO RESTR. #8980	\$ -																		\$ -
TOTAL OTHER	158,268.00	\$ -		\$ 20,000.00		\$ 44,500.00	\$ (203,146.00)			(19,823.00)									\$ -
NET INCR/DECR TO FUND BALANCE	\$ 214,620.09	\$ -		\$ 25,633.41		\$ (21,955.94)	\$ -			9,694.32									\$ 209,063.82
ACTUAL BEG. FUND BALANCE	960,112.24	\$ 1.16		\$ 281,897.09		\$ 22,306.82	\$ -			\$ 47,505.08									\$ 2,214,372.32
END FUND BALANCE	1,174,732.33	\$ 1.16		\$ 307,530.50		\$ 350.68	\$ -			\$ 57,199.40									\$ 2,423,436.14
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 77,676.07	FUND 17 - REU \$ 77,676.07																	
		FUND 17 - UNREST. \$ 229,854.43																	

2020/21 HAPPY VALLEY ADOPTED BUDGET with 19/20 Unaudited Actuals Beginning Balances																										
GENERAL FUND 01 - DETAILS - BY RESOURCE																										
A			B		C		D		E		F		G		H		I		J		K		L		M	
SPECIAL EDUCATION RESTRICTED			RESTRICTED																							
RESOURCE #	NAME	MANAGEMENT #	6500 RSP 1304	6512 Mental Hth 0000	9058 Bal 4444 0000	3310 PL 94-142 1320	3010 Title I 0000	3210 CARES 0000	4035 Title II 2356	5811 REAP 0000	6300 Lottery 20 3000	7311 Class BG 0000	7388 COVID 0000	7890 STRS benefit 0000	9003 Life Lab Out 0000	9004 Misc Grant	9009 Donation AD/E/Tech	9009 DON. PRG SUP MSC	9015 Wheat to Wheat 0000							
Deferred Revenue																										
8000-8099 - Rev. Limit/Prop. Tax																										
8100-8299 - Federal																										
8300-8599 - State				5,252.00		13,500.00	2,942.00	6,401.00	2,006.00	22,814.00	6,308.00	-		55,872.00												
8600-8799 - Local			59,577.00																							
TOTAL REVENUE			59,577.00	5,252.00	-	13,500.00	2,942.00	6,401.00	2,006.00	22,814.00	6,308.00	-		55,872.00												
1000-Certificated Salaries			80,982.29			11,135.42	2,942.00	6,401.00	2,006.00	14,883.85																
2000-Classified Salaries			-							6,098.35																
3000-Benefits			20,819.14			1,391.12																				
4000-Books & Supplies			500.00																							
5000-Services&Operating			4,000.00	5,252.00																						
6000-Capital Outlay			-																							
7100-7200-Other out go			-																							
7300-Indirects			8,280.00			873.48				1,632.00																
TOTAL EXPENDITURES			114,581.43	5,252.00	-	13,500.00	2,942.00	6,401.00	2,006.00	22,814.00	6,308.00	-		55,872.00												
OTHER SOURCES:																										
89XX TRANS IN																										
78XX TRANS OUT																										
CONTR. REST. TO REST. #8990																										
CONTR UNRES TO UNREST #8980																										
CONTR. UNRES TO RESTR. #8980																										
TOTAL OTHER			55,004.43																							
			55,004.43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACTUAL BEG. FUND BALANCE			-	24,182.71	-	(0.00)	(0.00)	-	-	-	44,772.31	850.00	-	-	717.29	-	(0.00)	-	-	-	-	-	-	-	-	-
END FUND BALANCE			-	24,182.71	-	(0.00)	(0.00)	-	-	-	44,772.31	850.00	-	-	717.29	-	(0.00)	-	-	-	-	-	-	-	-	-

2020/21 HAPPY VALLEY ADOPTED BUDGET with 19/20 Unaudited Actuals Beginning Balances																		
GENERAL FUND 01 - DETAILS - BY RESOURCE																		
RESOURCE # NAME MANAGEMENT #	N 9056 Creative Lm 0000	O 9059 NMSFO 0000	P 1400 EPA 0000	Q 0000 GENERAL 2801	R 0084 Parcel Tax 0000	UNRESTRICTED					T 0038 INSTANTLS 0000	U 0053 Prof. Dev. 0000	V 0010 Direct Serv. 0000	W 1100 Lottery 3000	X		98/2020 AA TOTAL	
						S 0025 Fac/Maln 0000	0000	0000	0000	0000					FUND TOTAL	Y RESTRICTED		Z UNRESTRICTED
Deferred Revenue																		
8000-8099 - Rev. Lim/Prop. Tax			23,560.00	1,071,125.00												1,094,685.00	1,094,685.00	
8100-8299 - Federal				-												47,482.00	47,482.00	
8300-8599 - State				3,790.00												89,222.00	89,222.00	
8600-8799 - Local				15,000.00												210,842.00	210,842.00	
TOTAL REVENUE																		
1000-Certificated Salaries			23,560.00	1,089,915.00	52,371.00											1,184,055.00	1,184,055.00	
2000-Classified Salaries			14,226.80	587,864.53	14,807.99											616,889.32	753,002.23	
3000-Benefits				154,436.48												52,821.15	207,057.63	
4000-Books & Supplies			9,333.20	275,015.14												94,227.88	378,576.23	
5000-Service&Operating				9,077.00	12,000.00											41,501.00	41,501.00	
6000-Capital Outlay				150,109.80	25,583.01											199,924.81	199,924.81	
7100-7200-Other out go				-	-											322.00	322.00	
7300-Indirects					(10,885.46)											10,885.46	-	
TOTAL EXPENDITURES			23,560.00	1,165,929.49	52,371.00											1,281,360.49	1,580,383.90	
OTHER SOURCES:																		
89XX TRANS IN																		
76XX TRANS OUT				20,550.00												20,550.00	20,550.00	
CONTR. REST. TO REST. #8990				-												-	-	
CONTR. UNRES. TO UNREST. #8980				-												-	-	
CONTR. UNRES. TO RESTR. #8980				(80,458.81)												80,458.81	-	
TOTAL OTHER				(39,906.81)												(39,906.81)	20,550.00	
NET INCR/DECR TO FUND BALANCE				(115,921.30)												(410.80)	(117,622.90)	
ACTUAL BEG. FUND BALANCE				986,530.02												1,078,012.78	1,174,732.33	
END FUND BALANCE				850,608.72												980,800.48	1,057,109.43	

2020/21 HAPPY VALLEY ADOPTED BUDGET with 19/20 Unaudited 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	CITY TREASURER	FOUNDATION	FOUNDATION	TOTAL	TOTAL	
	GENERAL	CAFETERIA	SPECIAL	CAP.	Hardship	RS# 0000	RS# 9067	RS# 9012	ENDOWMENT	ENDOWMENT	ALL FUNDS
			RESERVE	FAC.	Building	ENDOWMENT	FLEX ACCT.	ENDOWMENT			
07/08 Deferred Revenue											
8000-8099 - Rev. Limit/Property Tax	1,094,685.00										\$ 1,094,685.00
8100-8299 - Federal	47,462.00										\$ 47,462.00
8300-8599 - State	89,222.00	\$ -									\$ 89,222.00
8600-8799 - Local	210,842.00	\$ -	\$ 5,000.00	646.53		1,125.51			\$ 1,125.51		\$ 217,614.04
TOTAL REVENUE	1,442,211.00	\$ -	\$ 5,000.00	646.53	\$ -	1,125.51	\$ -	\$ -	\$ 1,125.51		\$ 1,448,983.04
1000-Certificated Salaries	753,002.23										\$ 753,002.23
2000-Classified Salaries	207,057.63										\$ 207,057.63
3000-Benefits	378,576.23										\$ 378,576.23
4000-Books & Supplies	41,501.00										\$ 41,501.00
5000-Services&Operating	199,924.81								\$ -		\$ 199,924.81
6000-Capital Outlay	-										\$ -
7100-7200-Other out go	322.00										\$ 322.00
7300-Indirects	-										\$ -
TOTAL EXPENDITURES	1,580,383.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,580,383.90
OTHER SOURCES:											
88XX TRANS IN	20,550.00										\$ 20,550.00
76XX TRANS OUT	-	\$ -				(20,550.00)			(20,550.00)		\$ (20,550.00)
CONTR. REST. TO REST. #8990	-										\$ -
CONTRIB FLEX - #8998/8997	-										\$ -
CONTR UNRES TO UNREST #8980	-										\$ -
CONTR. UNRES TO RESTR. #8980	-										\$ -
TOTAL OTHER	20,550.00	\$ -	\$ -	\$ -	\$ -	(20,550.00)			(20,550.00)		\$ -
NET INCR/DECR TO FUND BALANCE	\$ (117,622.90)	\$ -	\$ 5,000.00	\$ 646.53	\$ -	(19,424.49)			(19,424.49)		\$ (131,400.86)
ACTUAL BEG. FUND BALANCE	1,174,732.33	\$ 1.18	\$ 307,530.50	\$ 350.88	\$ -	\$ 57,199.40	193,482.38	680,139.68	940,821.47		\$ 2,423,436.14
END FUND BALANCE	1,057,109.43	\$ 1.18	\$ 312,530.50	\$ 987.21	\$ -	\$ 37,774.91	193,482.38	680,139.68	921,396.88		\$ 2,292,035.28
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 79,019.20	FUND 17 - REU \$ 79,019.20	FUND 17 - UNREST \$ 233,511.31	\$ 122,119.03	100,000.00						

2021/22 HAPPY VALLEY Projected Budget with 2020/21 Adopted Budget Beginning Balances													
GENERAL FUND 01 - DETAILS - BY RESOURCE													
A	B	C	D	E	F	G	H	I	J	K	L	M	N
SPECIAL EDUCATION RESTRICTED			RESTRICTED										
RESOURCE #	6390	6312	3310	4035	5811	6300	7600	8003	9004	9009	9009	9059	9059
NAME	RSP	Mental Hlth	PL 94-142	Teach Qual	REAP	LOTTERY 20	STRS behav	Life Lab Gd	Misc Grants	Donation	DON PRG SUP	Creative Learn	NKSCO
MANAGEMENT #	1304	0000	1320	2356	0000	3000	0000	0000	0000	AD/E/Tech	MSC	0000	0000
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8000-8098 - Rev. Lmk/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	13,500.00	2,005.00	22,614.00	-	-	-	-	-	-	-	-
8300-8599 - State	-	5,252.00	-	-	-	6,308.00	55,872.00	-	-	-	-	-	-
8600-8799 - Local	59,577.00	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	59,577.00	5,252.00	13,500.00	2,005.00	22,614.00	6,308.00	55,872.00	-	-	-	-	-	-
1000-Certificated Salaries	82,601.94	-	11,358.13	2,045.10	-	-	-	-	-	-	0.00	-	-
2000-Classified Salaries	-	-	-	-	15,181.32	-	-	-	-	-	-	-	-
3000-Benefits	20,819.14	-	1,391.12	-	5,800.68	-	55,872.00	-	-	-	-	-	-
4000-Books & Supplies	500.00	-	-	-	-	6,308.00	-	-	-	-	-	-	-
5000-Service&Operating	4,080.00	5,252.00	-	-	-	-	-	-	-	-	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	8,280.00	-	973.46	-	1,832.00	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	116,281.08	5,252.00	13,722.71	2,045.10	22,614.00	6,308.00	55,872.00	-	-	-	0.00	-	-
OTHER SOURCES:	-	-	-	-	-	-	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8890	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO UNREST #8890	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR #8890	58,704.08	-	222.71	40.10	-	-	-	-	-	-	-	-	-
TOTAL OTHER	58,704.08	-	222.71	40.10	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
ACTUAL BEG. FUND BALANCE	-	24,182.71	-	-	-	44,772.31	-	717.29	-	-	20,183.20	-	1,102.36
END FUND BALANCE	-	24,182.71	-	-	-	44,772.31	-	717.29	-	-	20,183.20	-	1,102.36

2021/22 HAPPY VALLEY Projected Budget with 2020/21 Adopted Budget Beginning Balances																
GENERAL FUND 01 - DETAILS - BY RESOURCE																
RESOURCE # NAME MANAGEMENT #	O 1400 EPA 0000	P 0000 GENERAL 2801	Q 0004 Personal Tax 0000	R				T 0010 DIRECT SRV 0000	U 1100 LOTTERY 3000	V			W RESTRICTED	X UNRESTRICTED	Y	9/8/2020
				0025 Feed/Meth 0000	0434 INSTA/LS 0000	0435 Prof. Dev. 0000	0436 0000			FUND TOTAL	RESTRICTED	UNRESTRICTED				
Deferred Revenue	23,590.00	1,092,548.00	-	-	-	-	-	-	-	1,116,108.00	-	1,116,108.00	-	-	1,116,108.00	-
8000-8099 - Rev. Limit/Prop. Tax	-	-	-	-	-	-	-	-	-	38,119.00	38,119.00	-	-	-	38,119.00	-
8100-8299 - Federal	-	3,790.00	-	-	-	-	-	-	18,000.00	89,222.00	89,222.00	21,790.00	-	-	89,222.00	-
8300-8599 - State	-	15,000.00	52,371.00	-	-	-	-	-	209.00	127,157.00	59,577.00	67,580.00	-	-	127,157.00	-
8600-8799 - Local	23,590.00	1,111,338.00	52,371.00	-	-	-	-	-	18,209.00	1,370,606.00	165,126.00	1,205,478.00	-	-	1,370,606.00	-
TOTAL REVENUE	12,824.20	999,611.62	16,104.15	-	-	-	-	-	-	723,645.13	96,005.16	627,639.97	-	-	723,645.13	-
1000-Certificated Salaries	-	157,525.21	-	-	-	-	-	-	-	172,706.53	15,181.32	157,525.21	-	-	172,706.53	-
2000-Classified Salaries	10,635.80	280,515.14	-	-	-	-	-	-	-	375,033.88	83,882.94	291,150.94	-	-	375,033.88	-
3000-Benefits	-	9,077.00	12,000.00	-	-	-	-	-	4,500.00	32,385.00	8,808.00	25,577.00	-	-	32,385.00	-
4000-Books & Supplies	-	153,112.00	25,286.85	-	-	-	-	3,570.00	11,730.00	203,010.85	9,332.00	193,678.85	-	-	203,010.85	-
5000-Services&Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6000-Capital Outlay	-	322.00	-	-	-	-	-	-	-	322.00	-	322.00	-	-	322.00	-
7100-7200-Other out go	-	(10,885.46)	-	-	-	-	-	-	-	-	10,885.46	(10,885.46)	-	-	-	-
7300-Indirects	23,690.00	1,189,277.51	52,371.00	-	-	-	-	3,570.00	16,230.00	1,507,103.39	222,084.89	1,285,008.50	-	-	1,507,103.39	-
TOTAL EXPENDITURES	-	20,550.00	-	-	-	-	-	-	-	20,550.00	-	20,550.00	-	-	20,550.00	-
OTHER SOURCES:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #6990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES. TO UNRES. #6980	-	(56,966.89)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES. TO RESTR. #6980	-	(36,416.89)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	-	(93,383.78)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(114,356.40)	-	-	-	-	-	(3,570.00)	1,978.00	(115,947.40)	-	(115,947.40)	-	-	(115,947.40)	-
ACTUAL BEG. FUND BALANCE	-	950,608.72	-	2,843.00	8,318.00	2,341.84	-	7,963.43	98,725.49	1,051,738.35	90,937.87	960,800.48	-	-	1,051,738.35	-
END FUND BALANCE	-	736,252.32	-	2,843.00	8,318.00	2,341.84	-	4,393.43	90,704.49	935,790.95	90,937.87	844,853.08	-	-	935,790.95	-

2022/23 HAPPY VALLEY Projected Budget with 2021/22 Projected Budget Beginning Balances													
GENERAL FUND 01 - DETAILS - BY RESOURCE													
A	B	C	D	E	F	G	H	I	J	K	L	M	
SPECIAL EDUCATION RESTRICTED			RESTRICTED										
RESOURCE #	8512	9059	3310	4035	5811	6300	7690	9003	9004	9009	9009	9059	
MANAGEMENT #	Manitla Hth	Bal 4tds	PL 94-142	Teach Qual	REAP	LOTTERY 20	STRS behalf	Life Lab Grt	Misc Grants	Donation	ADSE/Tech	DOM PRG SUP	
	0000	0000	1320	2358	0000	3000	0000	0000	MSC	0000	0000	0000	
Deferred Revenue													
8000-8099 - Rev. Limit/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	13,500.00	2,005.00	22,614.00	-	-	-	-	-	-	-	-
8300-8599 - State	-	5,252.00	-	-	-	6,308.00	55,872.00	-	-	-	-	-	-
8600-8799 - Local	59,577.00	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	59,577.00	5,252.00	13,500.00	2,005.00	22,614.00	6,308.00	55,872.00	-	-	-	-	-	-
1000-Certificated Salaries	84,253.97	-	11,585.29	2,088.00	-	-	-	-	-	-	-	-	-
2000-Classified Salaries	-	-	-	-	15,484.95	-	-	-	-	-	-	-	-
3000-Benefits	20,818.14	-	1,391.12	-	5,487.05	-	55,872.00	-	-	-	-	-	-
4000-Books & Supplies	500.00	-	-	-	-	6,308.00	-	-	-	-	-	-	-
5000-Services&Operating	4,181.80	5,252.00	-	-	-	-	-	-	-	-	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	8,280.00	-	973.46	-	1,832.00	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	118,014.71	5,252.00	13,949.87	2,088.00	22,614.00	6,308.00	55,872.00	-	-	-	-	0.00	-
OTHER SOURCES:													
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO UNREST. #8980	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	59,437.71	-	449.87	81.00	-	-	-	-	-	-	-	-	-
TOTAL OTHER	59,437.71	-	449.87	81.00	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
ACTUAL BEG. FUND BALANCE	-	24,182.71	-	-	-	44,772.31	-	717.29	-	-	-	20,183.20	1,102.36
END FUND BALANCE	-	24,182.71	-	-	-	44,772.31	-	717.29	-	-	-	20,183.20	1,102.36

2022/23 HAPPY VALLEY Projected Budget with 2021/22 Projected Budget Beginning Balances													
GENERAL FUND 01 - DETAILS - BY RESOURCE													
RESOURCE # NAME MANAGEMENT #	9/8/2020												
	T												
	N	O	P	Q	R	S	U						
	1400	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
	EPA	GENERAL	Parol Tax	INSTANTLS	Prof. Dev.	DIRECT SRV	LOTTERY	FUND					
	0000	2801	0000	0000	0000	0000	3000	TOTAL	RESTRICTED	UNRESTRICTED	W	X	TOTAL
Deferred Revenue	23,560.00	1,114,398.00	-	-	-	-	-	1,137,959.00	-	1,137,959.00	-	-	1,137,959.00
8000-8099 - Rev. Limit/Prop. Tax	-	-	-	-	-	-	-	38,119.00	38,119.00	-	-	-	38,119.00
8100-8299 - Federal	-	3,790.00	-	-	-	-	18,000.00	89,222.00	67,432.00	21,790.00	-	-	89,222.00
8300-8599 - State	-	15,000.00	52,371.00	-	-	-	209.00	127,157.00	59,577.00	67,580.00	-	-	127,157.00
8600-8799 - Local	23,560.00	1,133,189.00	52,371.00	-	-	-	18,209.00	1,392,457.00	165,128.00	1,227,329.00	-	-	1,392,457.00
TOTAL REVENUE	12,890.32	611,603.85	15,438.77	-	-	-	-	737,856.21	97,825.27	639,932.95	-	-	737,856.21
1000-Certificated Salaries	-	180,875.71	-	-	-	-	-	176,180.66	15,484.56	160,875.71	-	-	176,180.66
2000-Classified Salaries	10,869.68	280,515.14	-	-	-	-	-	374,764.13	83,579.31	291,184.82	-	-	374,764.13
3000-Benefits	-	9,077.00	12,000.00	-	-	-	4,500.00	32,385.00	8,808.00	25,577.00	-	-	32,385.00
4000-Books & Supplies	-	156,174.24	24,932.23	-	-	3,290.10	11,964.80	205,774.76	9,413.80	196,361.16	-	-	205,774.76
5000-Services&Operating	-	322.00	-	-	-	-	-	322.00	-	-	-	-	322.00
6000-Capital Outlay	-	(10,885.46)	-	-	-	-	-	-	10,885.46	(10,885.46)	-	-	-
7100-7200-Other out go	-	1,207,482.48	52,371.00	-	-	3,290.10	16,464.60	1,527,264.77	224,096.58	1,303,168.18	-	-	1,527,264.77
7300-Indirects	23,560.00	20,550.00	-	-	-	-	-	20,550.00	-	20,550.00	-	-	20,550.00
TOTAL EXPENDITURES	-	(58,968.58)	-	-	-	-	-	-	-	-	-	-	-
OTHER SOURCES:	-	(38,418.58)	-	-	-	-	-	20,550.00	58,968.58	(38,418.58)	-	-	-
88XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8990	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	-	(112,712.06)	-	-	-	(3,290.10)	1,744.40	(114,257.76)	-	(114,257.76)	-	-	(114,257.76)
NET INCREASE TO FUND BALANCE	-	738,252.32	-	8,318.00	2,341.84	4,383.43	90,704.49	935,790.95	90,837.87	844,853.08	-	-	935,790.95
ACTUAL BEG. FUND BALANCE	-	623,540.26	-	8,318.00	2,341.84	1,103.33	92,448.98	821,533.19	90,837.87	730,595.32	-	-	821,533.19
END FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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	1,145,183.92	0.00	1,145,183.92	1,094,685.00	0.00	1,094,685.00	-4.4%
2) Federal Revenue		8100-8299	2,211.16	46,853.00	49,064.16	0.00	47,462.00	47,462.00	-3.3%
3) Other State Revenue		8300-8599	25,927.11	88,382.38	114,309.49	21,790.00	67,432.00	89,222.00	-21.9%
4) Other Local Revenue		8600-8799	80,434.52	156,380.36	236,814.88	67,580.00	143,262.00	210,842.00	-11.0%
5) TOTAL REVENUES			1,253,756.71	291,615.74	1,545,372.45	1,164,055.00	258,156.00	1,442,211.00	-6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	587,445.37	94,432.24	681,877.61	616,889.32	136,112.91	753,002.23	10.4%
2) Classified Salaries		2000-2999	131,549.05	55,047.07	186,596.12	154,436.48	52,621.15	207,057.63	11.0%
3) Employee Benefits		3000-3999	260,383.89	93,695.74	354,079.63	284,348.34	94,227.89	378,576.23	6.9%
4) Books and Supplies		4000-4999	17,531.96	11,878.49	29,410.45	25,577.00	15,924.00	41,501.00	41.1%
5) Services and Other Operating Expenditures		5000-5999	206,445.46	30,475.75	236,921.21	190,672.81	8,252.00	198,924.81	-15.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	136.34	0.00	136.34	322.00	0.00	322.00	136.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,637.29)	4,637.29	0.00	(10,885.46)	10,885.46	0.00	0.0%
9) TOTAL EXPENDITURES			1,198,854.78	290,166.58	1,489,021.36	1,261,360.49	319,023.41	1,580,383.90	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			54,901.93	1,449.16	56,351.09	(77,305.49)	(60,867.41)	(138,172.90)	-345.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	222,769.00	0.00	222,769.00	20,550.00	0.00	20,550.00	-90.8%
b) Transfers Out		7600-7629	64,500.00	0.00	64,500.00	0.00	0.00	0.00	-100.0%
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	(3,159.93)	3,159.93	0.00	(60,456.81)	60,456.81	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			155,109.07	3,159.93	158,269.00	(39,906.81)	60,456.81	20,550.00	-87.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			210,011.00	4,609.09	214,620.09	(117,212.30)	(410.00)	(117,622.90)	-154.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	868,001.78	92,110.46	960,112.24	1,078,012.78	96,719.55	1,174,732.33	22.4%
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)			868,001.78	92,110.46	960,112.24	1,078,012.78	96,719.55	1,174,732.33	22.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			868,001.78	92,110.46	960,112.24	1,078,012.78	96,719.55	1,174,732.33	22.4%
2) Ending Balance, June 30 (E + F1e)			1,078,012.78	96,719.55	1,174,732.33	960,800.48	96,308.95	1,057,109.43	-10.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150.00	0.00	150.00	150.00	0.00	150.00	0.0%
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	96,719.55	96,719.55	0.00	96,308.95	96,308.95	-0.4%
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	11,463.43	0.00	11,463.43	7,963.43	0.00	7,963.43	-30.5%
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	1,066,399.35	0.00	1,066,399.35	952,687.05	0.00	952,687.05	-10.7%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	939,816.12	87,557.64	1,027,373.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	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	10,646.55	40,225.86	50,872.41				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	203,146.00	0.00	203,146.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,153,758.67	127,783.50	1,281,542.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	75,745.89	31,063.95	106,809.84				
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			75,745.89	31,063.95	106,809.84				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,078,012.78	96,719.55	1,174,732.33				

			2019-20 Unaudited Actuals			2020-21 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	0.00	0.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	21,874.00	0.00	21,874.00	23,560.00	0.00	23,560.00	7.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,692.00	0.00	5,692.00	6,031.00	0.00	6,031.00	6.0%
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	1,021,687.15	0.00	1,021,687.15	1,043,940.85	0.00	1,043,940.85	2.2%
Unsecured Roll Taxes		8042	20,045.46	0.00	20,045.46	17,860.00	0.00	17,860.00	-10.9%
Prior Years' Taxes		8043	2,010.31	0.00	2,010.31	1,338.00	0.00	1,338.00	-33.4%
Supplemental Taxes		8044	0.00	0.00	0.00	1,930.39	0.00	1,930.39	New
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	24.76	0.00	24.76	New
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			1,145,183.92	0.00	1,145,183.92	1,094,685.00	0.00	1,094,685.00	-4.4%
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			1,145,183.92	0.00	1,145,183.92	1,094,685.00	0.00	1,094,685.00	-4.4%
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	13,501.00	13,501.00	0.00	13,500.00	13,500.00	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		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,773.00	7,773.00		2,942.00	2,942.00	-62.2%
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		2,038.00	2,038.00		2,005.00	2,005.00	-1.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		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%
	3020, 3040, 3041, 3045, 3080, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,211.16	23,541.00	25,752.16	0.00	29,015.00	29,015.00	12.7%
TOTAL, FEDERAL REVENUE			2,211.16	46,853.00	49,064.16	0.00	47,462.00	47,462.00	-3.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	13,226.11	3,841.38	17,067.49	18,000.00	6,308.00	24,308.00	42.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,701.00	84,541.00	97,242.00	3,790.00	61,124.00	64,914.00	-33.2%
TOTAL, OTHER STATE REVENUE			25,927.11	88,382.38	114,309.49	21,790.00	67,432.00	89,222.00	-21.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	52,371.00	0.00	52,371.00	52,371.00	0.00	52,371.00	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		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,959.40	0.00	18,959.40	15,209.00	0.00	15,209.00	-19.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intersagency 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	1,149.00	0.00	1,149.00	0.00	0.00	0.00	-100.0%
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	3,616.64	106,275.41	109,892.05	0.00	83,685.00	83,685.00	-23.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,338.48	0.00	4,338.48	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		50,104.95	50,104.95		59,577.00	59,577.00	18.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,434.52	158,380.36	238,814.88	67,580.00	143,262.00	210,842.00	-11.0%
TOTAL, REVENUES			1,253,756.71	291,615.74	1,545,372.45	1,184,055.00	258,156.00	1,442,211.00	-6.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	424,147.33	91,090.04	515,237.37	448,284.28	132,959.89	581,244.17	12.8%
Certificated Pupil Support Salaries		1200	0.00	3,342.20	3,342.20	0.00	3,153.02	3,153.02	-5.7%
Certificated Supervisors' and Administrators' Salaries		1300	163,298.04	0.00	163,298.04	168,605.04	0.00	168,605.04	3.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			587,445.37	94,432.24	681,877.61	616,889.32	136,112.91	753,002.23	10.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	11,995.07	54,149.27	66,144.34	24,734.80	51,613.75	76,348.35	15.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,666.32	0.00	118,666.32	128,723.98	0.00	128,723.98	8.5%
Other Classified Salaries		2900	887.66	897.80	1,785.46	977.90	1,007.40	1,985.30	11.2%
TOTAL, CLASSIFIED SALARIES			131,549.05	55,047.07	186,596.12	154,436.48	52,621.15	207,057.63	11.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	97,219.35	84,831.27	182,050.62	98,282.29	69,831.71	168,114.00	-7.7%
PERS		3201-3202	23,402.28	210.52	23,612.80	26,646.05	0.80	26,646.85	12.8%
OASDI/Medicare/Alternative		3301-3302	18,078.37	5,638.25	23,716.62	21,001.28	7,332.74	28,334.00	19.5%
Health and Welfare Benefits		3401-3402	108,245.03	0.00	108,245.03	123,705.28	14,349.04	138,054.32	27.5%
Unemployment Insurance		3501-3502	341.80	76.91	418.71	366.04	67.40	433.44	3.5%
Workers' Compensation		3601-3602	13,097.06	2,938.79	16,035.85	14,347.42	2,646.20	16,993.62	6.0%
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			260,383.89	93,695.74	354,079.63	284,348.34	94,227.89	378,576.23	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	6,308.00	6,308.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,530.86	11,878.49	29,409.35	22,000.00	9,616.00	31,616.00	7.5%
Noncapitalized Equipment		4400	1.10	0.00	1.10	3,577.00	0.00	3,577.00	325081.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,531.96	11,878.49	29,410.45	25,577.00	15,924.00	41,501.00	41.1%
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	2,773.62	0.00	2,773.62	2,858.00	0.00	2,858.00	3.0%
Dues and Memberships		5300	2,957.82	0.00	2,957.82	3,000.00	0.00	3,000.00	1.4%
Insurance		5400 - 5450	12,849.00	0.00	12,849.00	13,000.00	0.00	13,000.00	1.2%
Operations and Housekeeping Services		5500	32,988.45	0.00	32,988.45	43,000.00	0.00	43,000.00	30.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,746.49	0.00	29,746.49	19,688.00	0.00	19,688.00	-33.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,890.92	30,475.75	139,366.67	94,272.01	9,252.00	103,524.01	-25.7%
Communications		5900	16,239.16	0.00	16,239.16	14,854.80	0.00	14,854.80	-8.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,445.46	30,475.75	236,921.21	190,672.81	9,252.00	199,924.81	-15.6%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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%
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	136.34	0.00	136.34	322.00	0.00	322.00	136.2%
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%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			136.34	0.00	136.34	322.00	0.00	322.00	136.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs									
Transfers of Indirect Costs		7310	(4,637.29)	4,637.29	0.00	(10,885.46)	10,885.46	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,637.29)	4,637.29	0.00	(10,885.46)	10,885.46	0.00	0.0%
TOTAL, EXPENDITURES			1,198,854.78	290,166.58	1,489,021.36	1,261,360.49	319,023.41	1,580,383.90	6.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	222,769.00	0.00	222,769.00	20,550.00	0.00	20,550.00	-90.8%
(a) TOTAL, INTERFUND TRANSFERS IN			222,769.00	0.00	222,769.00	20,550.00	0.00	20,550.00	-90.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	64,500.00	0.00	64,500.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			64,500.00	0.00	64,500.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,159.93)	3,159.93	0.00	(60,456.81)	60,456.81	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,159.93)	3,159.93	0.00	(60,456.81)	60,456.81	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			155,109.07	3,159.93	158,269.00	(39,906.81)	60,456.81	20,550.00	-87.0%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,145,183.92	0.00	1,145,183.92	1,094,685.00	0.00	1,094,685.00	-4.4%
2) Federal Revenue		8100-8299	2,211.16	46,853.00	49,064.16	0.00	47,462.00	47,462.00	-3.3%
3) Other State Revenue		8300-8599	25,927.11	88,382.38	114,309.49	21,790.00	67,432.00	89,222.00	-21.9%
4) Other Local Revenue		8600-8799	80,434.52	156,380.36	236,814.88	67,580.00	143,282.00	210,842.00	-11.0%
5) TOTAL REVENUES			1,253,756.71	291,615.74	1,545,372.45	1,164,055.00	258,156.00	1,442,211.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	638,006.79	249,953.07	887,959.86	705,601.04	282,121.65	987,722.69	11.2%
2) Instruction - Related Services	2000-2999		274,951.32	15,596.00	290,547.32	296,589.76	9,388.00	305,977.76	5.3%
3) Pupil Services	3000-3999		2,721.67	13,670.01	16,391.68	4,000.00	13,308.30	17,308.30	5.6%
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		210,216.58	10,157.29	220,373.87	187,847.69	14,205.46	202,053.15	-8.3%
8) Plant Services	8000-8999		72,822.08	790.21	73,612.29	67,000.00	0.00	67,000.00	-9.0%
9) Other Outgo	9000-9999		136.34	0.00	136.34	322.00	0.00	322.00	136.2%
10) TOTAL EXPENDITURES			1,198,854.78	290,166.58	1,489,021.36	1,261,360.49	319,023.41	1,580,383.90	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			54,901.93	1,449.16	56,351.09	(77,305.49)	(60,667.41)	(138,172.90)	-345.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	222,769.00	0.00	222,769.00	20,550.00	0.00	20,550.00	-90.8%
b) Transfers Out		7600-7629	64,500.00	0.00	64,500.00	0.00	0.00	0.00	-100.0%
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	(3,159.93)	3,159.93	0.00	(60,456.81)	60,456.81	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			155,109.07	3,159.93	158,269.00	(39,906.81)	60,456.81	20,550.00	-87.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			210,011.00	4,609.09	214,620.09	(117,212.30)	(410.80)	(117,622.90)	-154.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	868,001.78	92,110.46	960,112.24	1,078,012.78	96,719.55	1,174,732.33	22.4%
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)			868,001.78	92,110.46	960,112.24	1,078,012.78	96,719.55	1,174,732.33	22.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			868,001.78	92,110.46	960,112.24	1,078,012.78	96,719.55	1,174,732.33	22.4%
2) Ending Balance, June 30 (E + F1e)			1,078,012.78	96,719.55	1,174,732.33	960,800.48	96,308.95	1,057,109.43	-10.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150.00	0.00	150.00	150.00	0.00	150.00	0.0%
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	96,719.55	96,719.55	0.00	96,308.95	96,308.95	-0.4%
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	11,463.43	0.00	11,463.43	7,963.43	0.00	7,963.43	-30.5%
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	1,066,399.35	0.00	1,066,399.35	952,687.05	0.00	952,687.05	-10.7%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	44,772.31	44,772.31
6512	Special Ed: Mental Health Services	24,182.71	24,182.71
7311	Classified School Employee Professional Development Block Grant	850.00	850.00
7388	SB 117 COVID-19 LEA Response Funds	1,900.00	1,900.00
7510	Low-Performing Students Block Grant	1,010.00	1,010.00
9010	Other Restricted Local	24,004.53	23,593.93
Total, Restricted Balance		96,719.55	96,308.95

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1.16		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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 (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	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1.16	1.16
Total, Restricted Balance		1.16	1.16

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,633.41	5,000.00	-11.2%
5) TOTAL REVENUES			5,633.41	5,000.00	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,633.41	5,000.00	-11.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	0.00	-100.0%
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	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,633.41	5,000.00	-80.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,897.09	307,530.50	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,897.09	307,530.50	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,897.09	307,530.50	9.1%
2) Ending Balance, June 30 (E + F1e)			307,530.50	312,530.50	1.6%
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	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	229,854.43	233,511.30	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	77,676.07	79,019.20	1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	307,530.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			307,530.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			307,530.50		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,633.41	5,000.00	-11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,633.41	5,000.00	-11.2%
TOTAL, REVENUES			5,633.41	5,000.00	-11.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	20,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,633.41	5,000.00	-11.2%
5) TOTAL, REVENUES			5,633.41	5,000.00	-11.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,633.41	5,000.00	-11.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	0.00	-100.0%
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	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,633.41	5,000.00	-80.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
b) Audit Adjustments		9791	281,897.09	307,530.50	9.1%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0%
d) Other Restatements			281,897.09	307,530.50	9.1%
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			281,897.09	307,530.50	9.1%
Components of Ending Fund Balance			307,530.50	312,530.50	1.6%
a) Nonspendable					
Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.0%
c) Committed		9740	0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
d) Assigned		9760	0.00	0.00	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9780	229,854.43	233,511.30	1.6%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9789	77,676.07	79,019.20	1.7%
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	667.22	646.53	-3.1%
5) TOTAL REVENUES			667.22	646.53	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	67,123.16	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			67,123.16	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,455.94)	646.53	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,500.00	0.00	-100.0%
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			44,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,955.94)	646.53	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,306.62	350.68	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,306.62	350.68	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,306.62	350.68	-98.4%
2) Ending Balance, June 30 (E + F1e)			350.68	997.21	184.4%
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	350.68	997.21	184.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	203,496.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			203,496.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	203,146.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			203,146.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			350.68		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	181.24	160.55	-11.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	485.98	485.98	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			667.22	646.53	-3.1%
TOTAL, REVENUES			667.22	646.53	-3.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	67,123.16	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,123.16	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			67,123.16	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	44,500.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital 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)			44,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	667.22	646.53	-3.1%
5) TOTAL, REVENUES			667.22	646.53	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		67,123.16	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			67,123.16	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(66,455.94)	646.53	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,500.00	0.00	-100.0%
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			44,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,955.94)	646.53	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,306.62	350.68	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,306.62	350.68	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,306.62	350.68	-98.4%
2) Ending Balance, June 30 (E + F1e)			350.68	997.21	184.4%
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	350.68	997.21	184.4%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	350.68	997.21
Total, Restricted Balance		350.68	997.21

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	203,146.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			203,146.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			203,146.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	203,146.00	0.00	-100.0%
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			(203,146.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	203,146.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			203,146.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	203,146.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			203,146.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	203,146.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			203,146.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	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%
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			0.00	0.00	0.0%
TOTAL REVENUES			203,146.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	203,146.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			203,146.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital 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%
(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)					
			(203,146.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	203,146.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			203,146.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			203,146.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	203,146.00	0.00	-100.0%
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			(203,146.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	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	2019-20	2020-21
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,354.26	1,125.51	-94.2%
5) TOTAL, REVENUES			19,354.26	1,125.51	-94.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,965.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,965.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,389.26	1,125.51	-89.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,623.00	20,550.00	4.7%
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			(19,623.00)	(20,550.00)	4.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,233.74)	(19,424.49)	110.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	950,055.21	940,821.47	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			950,055.21	940,821.47	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			950,055.21	940,821.47	-1.0%
2) Ending Balance, June 30 (E + F1e)			940,821.47	921,396.98	-2.1%
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	883,622.07	883,622.07	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	57,199.40	37,774.91	-34.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,199.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	883,622.07		
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			940,821.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			940,821.47		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,015.32	625.51	-38.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,160.94	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,178.00	500.00	-77.0%
TOTAL, OTHER LOCAL REVENUE			19,354.26	1,125.51	-94.2%
TOTAL, REVENUES			19,354.26	1,125.51	-94.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	8,965.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,965.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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			8,965.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	19,623.00	20,550.00	4.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,623.00	20,550.00	4.7%
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%
(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)			(19,623.00)	(20,550.00)	4.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,354.26	1,125.51	-94.2%
5) TOTAL, REVENUES			19,354.26	1,125.51	-94.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		8,965.00	0.00	-100.0%
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			8,965.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,389.26	1,125.51	-89.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,623.00	20,550.00	4.7%
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			(19,623.00)	(20,550.00)	4.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,233.74)	(19,424.49)	110.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	950,055.21	940,821.47	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			950,055.21	940,821.47	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			950,055.21	940,821.47	-1.0%
2) Ending Balance, June 30 (E + F1e)			940,821.47	921,396.98	-2.1%
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	883,622.07	883,622.07	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	57,199.40	37,774.91	-34.0%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	883,622.07	883,622.07
Total, Restricted Balance		883,622.07	883,622.07

Happy Valley Cash Flow
2019-20 Unaudited Actuals Budget

		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	1,006,242	941,879	950,804	886,435	761,687	657,553	1,093,007	1,005,886	894,675	777,303	1,173,004	1,091,750	1,027,369	1,006,242
B. Receipts															
Revenue Limit:															
Property Tax	8020-8079	-	660	18,344	1,895	1,010	513,745	2	271	(31)	459,974	2,011	51,555	-	1,049,435
State Aid:	8010-8019	11,081	11,081	16,777	11,081	-	5,696	4,433	5,024	10,007	5,024	5,024	5,499	-	90,727
Other	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	532	21,027	-	(22,181)	-	-	1,505	-	5,273	-	23,541	19,368	-	49,064
Other State Rev	8300-8599	10	2,459	6,482	(4,358)	4,370	4,505	4,408	-	5,691	7,718	83,024	37,166	(77,143)	37,166
Other Local Rev	8600-8799	1,970	93,614	10,236	15,661	6,955	27,968	17,798	8,497	1,426	25,088	17,902	17,902	76,007	312,822
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	222,769	-	222,769
AI Other Franchising	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990		-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		13,593	128,841	51,839	2,098	11,875	551,914	28,146	13,792	17,093	503,076	40,736	400,116	(1,136)	1,761,983
C. Disbursements															
Classified Salary	1000-1999	13,608	13,608	64,199	66,208	66,135	64,086	63,889	66,782	66,411	65,746	67,534	63,677	-	681,883
Employee Benefits	2000-2999	9,889	9,889	19,134	16,409	16,409	16,409	16,409	16,409	16,409	16,409	16,409	16,409	-	186,596
Supplies/Services	3000-3999	7,893	7,893	24,558	26,511	26,530	25,556	26,248	26,532	26,530	26,587	26,933	102,309	-	354,080
Capital Outlays	4000-5999	11,128	51,055	17,939	25,137	12,890	19,499	19,615	18,289	26,852	7,475	21,339	35,115	-	266,332
Other Outgo	6000-6599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	7000-7499	-	138	-	(138)	-	-	-	4,500	-	-	-	136	(136)	0
Other Financing Uses	7600-7629	-	-	-	40,000	-	-	-	-	-	-	-	20,000	-	64,500
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	(203,146)	(203,146)
Total Disbursements		42,518	82,583	125,829	174,126	121,965	128,550	126,161	132,513	136,203	116,217	132,215	237,646	(203,282)	1,350,245
Accounts Receivable	9120-9330	-	-	-	39,630	(988)	-	-	-	-	-	-	(248,008)	6,220	(203,146)
Unexplained Variance:		(35,438)	(37,333)	9,621	7,651	6,943	9,089	10,894	7,510	1,737	8,842	10,225	21,157	(20,900)	0
Accounts Payable	9510-9659	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D. Net Cash Flow		(64,343)	8,925	(64,369)	(124,747)	(104,134)	435,453	(87,121)	(111,211)	(117,373)	395,701	(81,254)	(64,382)	187,466	208,593
E. Ending Cash		941,879	950,804	886,435	761,687	657,553	1,093,007	1,005,886	894,675	777,303	1,173,004	1,091,750	1,027,369	1,214,835	1,214,835

ACTUAL = Green
TENTATIVE = Orange
PROJECTED = Blue

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,072,578.56		1,072,578.56			1,159,086.07
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	105.10		105.10			109.37
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	109.37		109.37	117.80		117.80
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			109.37			117.80
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,692.00		5,692.00	6,031.00		6,031.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,021,687.15		1,021,687.15	1,043,940.85		1,043,940.85
5. Unsecured Roll Taxes (Object 8042)	20,045.46		20,045.46	17,860.00		17,860.00
6. Prior Years' Taxes (Object 8043)	2,010.31		2,010.31	1,338.00		1,338.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	1,930.39		1,930.39
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	24.76		24.76
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	52,371.00		52,371.00	52,371.00		52,371.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,101,805.92	0.00	1,101,805.92	1,123,496.00	0.00	1,123,496.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,101,805.92	0.00	1,101,805.92	1,123,496.00	0.00	1,123,496.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			12,141.38			12,578.87
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			12,141.38			12,578.87
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	95,749.00		95,749.00	23,560.00		23,560.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	95,749.00	0.00	95,749.00	23,560.00	0.00	23,560.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,545,372.45		1,545,372.45	1,442,211.00		1,442,211.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	18,959.40		18,959.40	15,209.00		15,209.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,072,578.56			1,159,096.07
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0406			1.0771
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,159,096.07			1,295,030.02
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,101,805.92			1,123,496.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			13,124.40			14,136.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			69,431.53			23,560.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			69,431.53			23,560.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			14,547.80			12,225.33
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,116,353.72			1,135,721.33
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			54,883.73			23,560.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,116,353.72			
b. State Subventions (Line D8)			54,883.73			
c. Less: Excluded Appropriations (Line C23)			12,141.38			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,159,096.07			

Printed: 9/8/2020 10:40 PM

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	109.37	109.37	109.37	117.80	117.80	117.80
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	109.37	109.37	109.37	117.80	117.80	117.80
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	109.37	109.37	109.37	117.80	117.80	117.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	528,645.00		528,645.00			528,645.00
Buildings	1,048,724.00		1,048,724.00			1,048,724.00
Equipment			0.00			0.00
Total capital assets being depreciated	1,577,369.00	0.00	1,577,369.00	0.00	0.00	1,577,369.00
Accumulated Depreciation for:						
Land Improvements	(143,159.25)		(143,159.25)	(22,657.25)		(165,816.50)
Buildings	(920,056.95)		(920,056.95)	(20,524.41)		(940,581.36)
Equipment			0.00			0.00
Total accumulated depreciation	(1,063,216.20)	0.00	(1,063,216.20)	(43,181.66)	0.00	(1,106,397.86)
Total capital assets being depreciated, net	514,152.80	0.00	514,152.80	(43,181.66)	0.00	470,971.14
Governmental activity capital assets, net	514,152.80	0.00	514,152.80	(43,181.66)	0.00	470,971.14
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	106,428.72		106,428.72	67,123.16		173,551.88
Total capital assets not being depreciated	106,428.72	0.00	106,428.72	67,123.16	0.00	173,551.88
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	106,428.72	0.00	106,428.72	67,123.16	0.00	173,551.88

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Local Assistance	Teacher Quality	Title I	REAP	TOTAL
	3310	4035	3010	5811	
	8181	8182	8290	8290	
	Mgmt 1320	Mgmt 2356	Mgmt 0000	Mgmt 0000	
1. Prior Year Carryover					0.00
2. a. Current Year Award	13,501.00	2,038.00	7,773.00	23,541.00	46,853.00
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	13,501.00	2,038.00	7,773.00	23,541.00	46,853.00
3. Required Matching Funds/Other					0.00
4. Total Available Award	13,501.00	2,038.00	7,773.00	23,541.00	46,853.00
(sum lines 1, 2d, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year		1,002.00	7,773.00	23,541.00	32,316.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	1,002.00	7,773.00	23,541.00	32,316.00
EXPENDITURES					
9. Donor-Authorized Expenditures	13,501.00	2,038.00	7,773.00	23,541.00	46,853.00
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	13,501.00	2,038.00	7,773.00	23,541.00	46,853.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,501.00)	(1,036.00)	0.00	0.00	(14,537.00)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable					0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,002.00	7,773.00	23,541.00	32,316.00

LOCAL PROGRAM NAME	Spec Ed	TOTAL
RESOURCE CODE	6500	
REVENUE OBJECT	8792	
LOCAL DESCRIPTION (if any)	Mgmt 1304	
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	50,104.95	50,104.95
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	50,104.95	50,104.95
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	50,104.95	50,104.95
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	37,821.28	37,821.28
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	37,821.28	37,821.28
EXPENDITURES		
9. Donor-Authorized Expenditures	50,104.95	50,104.95
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	50,104.95	50,104.95
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts		
(line 8 minus line 9 plus line 12)	(12,283.67)	(12,283.67)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	37,821.28	37,821.28

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Life Lab 9003	Wharf to Wharf 9015	Creative 9056	NMSFO 9059	Various Donation 9009	Donation Aides 9009	TOTAL
AWARD					MISC	AIDE	
1. Prior Year Restricted Ending Balance	821.50	1,611.08	809.68	2,892.57	19,979.99		26,114.82
2. a. Current Year Award					72,013.75	38,231.27	110,245.02
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	72,013.75	38,231.27	110,245.02
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	821.50	1,611.08	809.68	2,892.57	91,993.74	38,231.27	136,359.84
REVENUES							
5. Cash Received in Current Year					72,013.75		72,013.75
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	38,231.27	38,231.27
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	38,231.27	38,231.27
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	72,013.75	38,231.27	110,245.02
EXPENDITURES							
10. Donor-Authorized Expenditures	104.21		809.68	1,790.21	71,419.94	38,231.27	112,355.31
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	104.21	0.00	809.68	1,790.21	71,419.94	38,231.27	112,355.31
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	717.29	1,611.08	0.00	1,102.36	20,573.80	0.00	24,004.53

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Mental Health	7311 Class BG	LPSBG	COVID	Lottery	TOTAL
RESOURCE CODE	6512	8590	7510	7388	6300	
REVENUE OBJECT	8590	8590	8590	8590	8560	
LOCAL DESCRIPTION (if any)	Mgmt 0000	Mgmt 0000	Mgmt 0000	Mgmt 0000	Mgmt 3000	
AWARD						
1. Prior Year Restricted Ending Balance	24,214.71	850.00			40,930.93	65,995.64
2. a. Current Year Award	5,498.00		1,010.00	1,900.00	3,841.38	12,249.38
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,498.00	0.00	1,010.00	1,900.00	3,841.38	12,249.38
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	29,712.71	850.00	1,010.00	1,900.00	44,772.31	78,245.02
REVENUES						
5. Cash Received in Current Year	3,879.86		1,010.00	1,900.00	3,841.38	10,631.24
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,618.14	0.00	0.00	0.00	0.00	1,618.14
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,618.14	0.00	0.00	0.00	0.00	1,618.14
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	5,498.00	0.00	1,010.00	1,900.00	3,841.38	12,249.38
EXPENDITURES						
10. Donor-Authorized Expenditures	5,530.00					5,530.00
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	5,530.00	0.00	0.00	0.00	0.00	5,530.00
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	24,182.71	850.00	1,010.00	1,900.00	44,772.31	72,715.02

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	681,877.61	301	0.00	303	681,877.61	305	0.00		307	681,877.61	309
2000 - Classified Salaries	186,596.12	311	0.00	313	186,596.12	315	0.00		317	186,596.12	319
3000 - Employee Benefits	354,079.63	321	0.00	323	354,079.63	325	0.00		327	354,079.63	329
4000 - Books, Supplies Equip Replace. (6500)	29,410.45	331	0.00	333	29,410.45	335	4,629.19		337	24,781.26	339
5000 - Services... & 7300 - Indirect Costs	236,921.21	341	0.00	343	236,921.21	345	18,661.80		347	218,259.41	349
TOTAL					1,488,885.02	365			TOTAL	1,465,594.03	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	500,139.87	375
2. Salaries of Instructional Aides Per EC 41011.	2100	66,144.34	380
3. STRS.	3101 & 3102	130,574.72	382
4. PERS.	3201 & 3202	210.52	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	12,003.48	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	82,895.51	385
7. Unemployment Insurance.	3501 & 3502	268.71	390
8. Workers' Compensation Insurance.	3601 & 3602	10,282.87	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		802,520.02	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		802,520.02	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.		54.76%	
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)	54.76%
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).	1,465,594.03
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			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,553,521.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	46,853.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	64,500.00
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)				64,500.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				1,442,168.36

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		109.37
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,186.14
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.)	1,379,331.87	13,070.52
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)	1,379,331.87	13,070.52
B. Required effort (Line A.2 times 90%)	1,241,398.68	11,763.47
C. Current year expenditures (Line I.E and Line II.B)	1,442,168.36	13,186.14
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 58,838.49
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,163,714.87

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.06%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	87,231.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,899.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,724.78
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	94,855.42
9. Carry-Forward Adjustment (Part IV, Line F)	17,057.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	111,912.80

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	887,959.86
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	290,547.32
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,391.68
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	119,309.53
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	9,933.70
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,887.51
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,965.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,402,994.60

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.76%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	7.98%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>94,855.42</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(773.64)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.49%) times Part III, Line B19); zero if negative	<u>17,057.38</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.49%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>17,057.38</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>17,057.38</u>

Approved indirect cost rate: 5.49%
Highest rate used in any program: 5.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	12,798.55	702.45	5.49%
01	4035	1,932.21	105.79	5.48%
01	5810	22,319.55	1,221.45	5.47%
01	6500	47,497.35	2,607.60	5.49%

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	91,051.37		40,930.93	131,982.30
2. State Lottery Revenue	8560	13,226.11		3,841.38	17,067.49
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		104,277.48	0.00	44,772.31	149,049.79
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	4,629.19		0.00	4,629.19
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	13,131.80			13,131.80
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		17,760.99	0.00	0.00	17,760.99
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	86,516.49	0.00	44,772.31	131,288.80
D. COMMENTS:					

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

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

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	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					222,769.00	64,500.00		
Fund Reconciliation							203,146.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					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					44,500.00	0.00		
Fund Reconciliation							0.00	203,146.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	203,146.00		
Fund Reconciliation							203,146.00	203,146.00
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				
Other Sources/Uses Detail						19,623.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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 5760	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	287,269.00	287,269.00	406,292.00	406,292.00

Current LEA: 44-69757-0000000 Happy Valley Elementary		
Selected SELPA: SC		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
SC	North Santa Cruz County	

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	852,186.76	321,820.80	1,174,007.56	202,524.79		1,376,532.35
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	67,879.90	26,623.69	94,503.59	16,302.55		110,806.14
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					64,636.34	64,636.34
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	1,546.53		1,546.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
Total General Fund and Charter Schools Funds Expenditures		920,066.66	348,444.49	1,268,511.15	220,373.87	64,636.34	1,553,521.36

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

44 69757 0000000
Form PCR

Goal Instructional Costs	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	833,749.97	18,111.79	0.00	0.00	325.00	0.00	0.00			0.00	0.00	852,186.76
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	54,209.89	0.00	0.00	0.00	13,670.01	0.00	0.00			0.00	0.00	67,879.90
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		887,959.86	18,111.79	0.00	0.00	13,995.01	0.00	0.00	0.00	0.00	0.00	0.00	920,066.66

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	252,007.11	69,813.69	0.00	321,820.80
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	22,825.09	3,798.60	0.00	26,623.69
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		274,832.20	73,612.29	0.00	348,444.49

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	119,309.53
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	9,933.70
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	87,231.64
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,899.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	220,373.87
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	920,066.66
2	Total Allocated Costs (from Form PCR, Column 2, Total)	348,444.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,268,511.15
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	8,965.00
5	Total Direct Charged Costs in Other Funds	8,965.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,277,476.15
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		17.25%

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				64,636.34	64,636.34
Total Other Costs	0.00	0.00	0.00	64,636.34	64,636.34

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 9000 and 9900 (will be allocated based on factors input)	144.00	0.00	272,291.53	2,396.67	73,612.29	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	6.40		6.40	6.40	12.13		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P			0.58	0.58	0.66		
Other Goals Description				0.00	0.00		
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	6.40	0.00	6.98	6.98	12.79	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	51,585.97		51,585.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,673.30		6,673.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	388.83		388.83
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00	9,231.80		17,981.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	67,879.90	0.00	76,629.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,310.05		3,310.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	26,623.70	0.00	0.00	0.00	0.00	0.00	0.00		26,623.70
	Total Indirect Costs and PCR Allocations	26,623.70	0.00	0.00	0.00	0.00	0.00	3,310.05		29,933.75
	TOTAL COSTS	35,373.70	0.00	0.00	0.00	0.00	0.00	71,189.95	0.00	106,563.65
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,620.95		10,620.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,177.60		2,177.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,798.55	0.00	12,798.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	702.45		702.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	702.45		702.45
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	13,501.00	0.00	13,501.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										13,501.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	40,965.02		40,965.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,495.70		4,495.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	388.83		388.83
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00	9,231.80		17,981.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	55,081.35	0.00	63,831.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,607.60		2,607.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	26,623.70								26,623.70
	Total Indirect Costs and PCR Allocations	26,623.70	0.00	0.00	0.00	0.00	0.00	2,607.60	0.00	29,231.30
	TOTAL BEFORE OBJECT 8980	35,373.70	0.00	0.00	0.00	0.00	0.00	57,688.95	0.00	93,062.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									93,062.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00		8,750.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									8,750.00

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	0.00	

SELPA: North Santa Cruz County (SC)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c) Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e) Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)		
--	--	--

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: North Santa Cruz County (SC)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	106,563.65		
b. Less: Expenditures paid from federal sources	13,501.00		
c. Expenditures paid from state and local sources	93,062.65	72,031.50	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,031.50	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	93,062.65	72,031.50	21,031.15

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

	Actual FY 2019-20	Comparison Year FY2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	106,563.65		
b. Less: Expenditures paid from federal sources	13,501.00		
c. Expenditures paid from state and local sources	93,062.65	72,031.50	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,031.50	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	93,062.65	72,031.50	
d. Special education unduplicated pupil count	10	9	
e. Per capita state and local expenditures (A2c/A2d)	9,306.27	8,003.50	1,302.77

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

SELPA: North Santa Cruz County (SC)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year FY 2011-12	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,750.00	4,679.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,679.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,750.00	4,679.34	4,070.66

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

	Actual FY 2019-20	Comparison Year FY 2011-12	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	8,750.00	4,679.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		4,679.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,750.00	4,679.34	
b. Special education unduplicated pupil count	10	13	
c. Per capita local expenditures (B2a/B2b)	875.00	359.95	515.05

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

Michelle McKinny / Anna Seymour
Contact Name

831 426-1456 / 831 466-5622
Telephone Number

Superintendent / Financial Analyst
Title

mmckinny@hvesd.com / aseymour@santacruzcc
Email Address

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz COE (SC00)	Live Oak Elementary (SC01)	Soquel Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA JPA (SC98)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz COE (SC00)	Live Oak Elementary (SC01)	Soquel Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA JPA (SC98)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						
						0

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									10
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	92,117.71		92,117.71
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	26,430.26		26,430.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	500.00		500.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	9,252.00		18,002.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	128,299.97	0.00	137,049.97
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	9,253.46		9,253.46
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,253.46	0.00	9,253.46
	TOTAL COSTS	8,750.00	0.00	0.00	0.00	0.00	137,553.43	0.00	146,303.43
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	80,982.29		80,982.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	25,039.14		25,039.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	500.00		500.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	9,252.00		18,002.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	115,773.43	0.00	124,523.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	8,280.00		8,280.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	8,280.00	0.00	8,280.00
	TOTAL BEFORE OBJECT 8980	8,750.00	0.00	0.00	0.00	0.00	124,053.43	0.00	132,803.43
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								0.00
									132,803.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 06, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00		8,750.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								55,004.43
									63,754.43

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	51,585.97		51,585.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,673.30		6,673.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	388.83		388.83
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00	9,231.80		17,981.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	67,879.90	0.00	76,629.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,310.05		3,310.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	28,623.70						0.00		28,623.70
	Total Indirect Costs	28,623.70						0.00		28,623.70
	TOTAL COSTS	8,750.00	0.00	0.00	0.00	0.00	0.00	71,189.95	0.00	79,939.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,620.95		10,620.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,177.60		2,177.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,798.55	0.00	12,798.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	702.45		702.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	702.45	0.00	702.45
	TOTAL BEFORE OBJECT 8880	0.00	0.00	0.00	0.00	0.00	0.00	13,501.00	0.00	13,501.00
8880	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										13,501.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	40,965.02		40,965.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,495.70		4,495.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	388.83		388.83
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00	9,231.80		17,981.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	55,081.35	0.00	63,831.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,607.60		2,607.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)									
	Total Indirect Costs	26,623.70								26,623.70
	TOTAL BEFORE OBJECT 8980	8,750.00	0.00	0.00	0.00	0.00	0.00	57,688.95	0.00	66,438.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
										0.00
										66,438.95
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00		8,750.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										0.00
										8,750.00

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

SELPA: North Santa Cruz County (SC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: North Santa Cruz County (SC)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

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

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

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

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: North Santa Cruz County (SC)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	146,303.43		
b. Less: Expenditures paid from federal sources	13,500.00		
c. Expenditures paid from state and local sources	132,803.43	93,062.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		93,062.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	132,803.43	93,062.65	39,740.78

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

	Budgeted Amounts FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	146,303.43		
b. Less: Expenditures paid from federal sources	13,500.00		
c. Expenditures paid from state and local sources	132,803.43	93,062.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		93,062.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	132,803.43	93,062.65	
d. Special education unduplicated pupil count	10	10	
e. Per capita state and local expenditures (A2c/A2d)	13,280.34	9,306.27	3,974.07

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

SELPA: North Santa Cruz County (SC)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	63,754.43	8,750.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,750.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	63,754.43	8,750.00	55,004.43

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

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	63,754.43	8,750.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,750.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	63,754.43	8,750.00	
b. Special education unduplicated pupil count	10	10	
c. Per capita local expenditures (B2a/B2b)	6,375.44	875.00	5,500.44

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

Michelle McKinny / Anna Seymour
Contact Name

831 429-1456 / 831 466-5622
Telephone Number

Superintendent / Financial Analyst
Title

mmckinny@hvesd.com / aseymour@santacruzco
Email Address

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz COE (SC00)	Live Oak Elementary (SC01)	Soquel Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA JPA (SC98)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz COE (SC00)	Live Oak Elementary (SC01)	Soquel Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
BUDGET - Local Sources							
1000-1999	Certified Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA JPA (SC98)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certified Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

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

SACS2020ALL Financial Reporting Software - 2020.2.0
9/8/2020 10:51:37 PM

44-69757-0000000

Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review 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

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
57	9010	8699	-26,124.00

Explanation: Foundation Fund decreased in the 19-20 year per Endowment Fund statements.

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

FUND	RESOURCE	VALUE
57	9010	-9,963.06

Explanation: Foundation Fund decreased in the 19-20 year per Endowment Fund statements.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
9/8/2020 10:52:46 PM

44-69757-0000000

Unaudited Actuals
2020-21 Budget
Technical Review 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====

LEA: 44-69757-0000000 Happy Valley Elementary

Official Check for LEA: 44-69757-0000000 is good

Export of USER General Ledger started at 9/8/2020 10:53:20 PM

OFFICIAL Header for LEA: 44-69757-0000000 Happy Valley Elementary
VERSION 2020.2.0

Fiscal Year: 2019-20
Type of Data: Unaudited Actuals
Number of records exported in group 1: 300

Fiscal Year: 2020-21
Type of Data: Budget
Number of records exported in group 2: 238

Export USER General Ledger completed at 9/8/2020 10:53:20 PM

Export of Supplementals (USER ELEMENTs) started at 9/8/2020 10:53:20 PM

Fiscal Year: 2019-20
Type of Data: Unaudited Actuals
Number of records exported in group 3: 3640

Fiscal Year: 2020-21
Type of Data: Budget
Number of records exported in group 4: 1507

Export of Supplemental (USER ELEMENTs) completed at 9/8/2020 10:53:21 PM

Export of Explanations started at 9/8/2020 10:53:21 PM

Fiscal Year: 2019-20
Type of Data: Unaudited Actuals
Number of records exported in group 5: 2

Export of Explanations completed at 9/8/2020 10:53:21 PM

Export of TRC Log started at 9/8/2020 10:53:21 PM

Fiscal Year: 2019-20
Type of Data: Unaudited Actuals
Number of records exported in group 6: 82

Fiscal Year: 2020-21
Type of Data: Budget
Number of records exported in group 7: 47

Export of TRC Log completed at 9/8/2020 10:53:21 PM

OFFICIAL END for LEA: 44-69757-0000000 Happy Valley Elementary

Exported to file: C:\SACS2020ALL\Official\446975700000000A.DAT

End of Official Export Process

**NORTH SANTA CRUZ COUNTY SELPA
HAPPY VALLEY
Excess Cost Calculation
Fiscal Year 2019-20**

The excess cost calculation determines excess costs of the provision of special education services and related services; maintenance of effort (MOE) demonstrates the LEA has not supplanted local funds with IDEA funds to pay excess costs.

Except as otherwise provided, funds provided to an LEA under Part B of the Individuals with Disabilities Education Act (Act) may only be used to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the 2019-20 school year for an elementary school or secondary school student, as may be appropriate. Per 34 Code of Federal Regulations (CFR) Section 300.202(b)(2)(i), an LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of children with disabilities, before using Part B funds.

Section 602(8) of the Act and CFR Section 300.18 require the LEA to compute the minimum average amount for the education of children with disabilities in its elementary schools and for children with disabilities in its secondary schools. Calculations must be made separately for elementary and secondary schools in an LEA. LEAs may not compute the minimum average amount it must spend on the education of children with disabilities based on a combination of the enrollments in its elementary and secondary schools.

The calculations below demonstrate how to compute the minimum average amount an LEA must spend for the education of each of its elementary and secondary school children with disabilities under section 602(3) of the Act before it may use funds under Part B of the Act.

There are no Federal rules on how to break out elementary from high school expenditures for children with disabilities for a unified district. It has been suggested that LEAs can use a variety of approaches. One approach is to split elementary from high school expenditures for children with disabilities based on certificated full time equivalent (FTE) personnel. To do this, the LEA should count the number of certificated FTE in elementary and the number of certificated FTE personnel in secondary and pro-rate expenditures proportionately. If the FTE personnel serves in a LEA-wide capacity, pro-rate them in a reasonable manner. LEA should maintain documentation to support the method chosen for this local definition.

For the year ending June 30, 2020, LEAs must submit the Excess Cost Calculation Excel Workbook to their Special Education Local Plan Area (SELPA) with the signature of the Special Education Director and the Chief Business Officer, or their designees, on or before September 14, 2020. SELPAs must submit reports electronically to the California Department of Education prior to November 18, 2020. The email for submission of electronic copies of the Excess Cost Calculation Excel Workbook is specialprograms@cde.ca.gov. Also, the CDE requests the SELPA name be in the subject line of the email.

	Local Definition		
	TOTAL EXPENDITURES	% ELEMENTARY	% SECONDARY
Enter certificated staff FTE %		100.00%	0.00%

Section a. First, the LEA must determine the total expenditures for elementary and secondary students only from all OPERATING funds—local, State, and Federal (including Part B)—in 2018-19. (Use FUNDS 01-09, 13, and 61-62 ONLY)

Item 1	State and Local Expenditures - FD 01-09, 13, 61, 62; RS 0000-2999 and 6000-9999 Objects 1000-7999	\$ 1,504,428	\$ 1,504,428	\$ -
Item 2	Federal Expenditures - FD 01-09, 13, 61, 62; RS 3000-5999 (excluding preschool Resources 3315, 3345 & coordinated early intervening services Resources 3312, 3318 & state portion of Resource 3385 IDEA Early Intervention Grants) Objects 1000-7999	\$ 26,863	\$ 26,863	\$ -
Item 3	Total Expenditures	\$ 1,531,291	\$ 1,531,291	\$ -

Section b. Next, the LEA must subtract from the total expenditures calculated in section a. above all amounts spent in 2018-19 for the following resources (these are considered supplemental expenditures). Actual expenditures only. (Use FUNDS 01-09, 13, and 61-62 ONLY)

Item 4	Total Expenditures	\$ 1,531,291	\$ 1,531,291	\$ -
Item 5	IDEA, Part B allocation - RS 3310, 3311, 3327, 3386 Objects 1000-7999	\$ 13,460	\$ 13,460	\$ -
Item 6	ESEA, Title I, Part A allocation - RS 3010, 3177, 3185 Objects 1000-7999	\$ -	\$ -	\$ -
Item 7	ESEA, Title III, Parts A & B allocation - RS 4201-4204 Objects 1000-7999	\$ -	\$ -	\$ -
Item 8	State & local funds spent for children with disabilities - Report Goal 500x (excluding 5710 & 5730 preschool and infants) and for Resources listed above in item 1 (Objects 1000-7999)	\$ 61,554	\$ 61,554	\$ -
Item 9	State & local funds spent for ESEA, Title I, Part A & Title III, Parts A & B - Report Object 6980 state and local general fund contributions from unrestricted revenues for the above programs (Items 6-7). If none, enter "0".	\$ -	\$ -	\$ -
Item 10	Total Expenditures less supplemental expenditures	\$ 1,456,276	\$ 1,456,276	\$ -

Section c. Next, deduct capital outlay and debt service for resources not listed in section b. above. (FUNDS 01-09, 13, 61-62 ONLY)

Item 11	Total Expenditures less supplemental expenditures	\$ 1,456,276	\$ 1,456,276	\$ -
Item 12	Capital Outlay and Debt - OBJ 500x, &/or OBJ 7438, &/or OBJ 7439, &/or FUNCTION 6500	\$ 2,200	\$ 2,200	\$ -
Item 13	Total Expenditures less Capital Outlay & Debt	\$ 1,454,076	\$ 1,454,076	\$ -

Section d. Next, the LEA must determine the average annual expenditure per student by dividing the average number of students enrolled in the school of the agency during 2018-19 (including children with disabilities) into the amount computed under the above paragraph. The amount obtained through this computation is the minimum amount the LEA must spend (on the average) for the education of each of its children with disabilities "before" Part B funds may be used.

Item 14	Total amount for average calculation	\$ 1,454,076	\$ 1,454,076	\$ -
Item 15	Number of students enrolled in 2018-19 school year - CBEDS, ALL students (General Ed and Special Ed)	108		
Item 16	Average annual expenditure per student	\$ 13,464	\$ -	\$ -

Section e. Next, to determine the total minimum amount of funds the LEA must spend for the education of its children with disabilities in the LEA (not including capital outlay and debt service), the LEA must multiply the number of children with disabilities in the LEA during 2018-20 times the average annual per student expenditure obtained in section d. above. Funds under Part B of the Act can only be used for excess costs over and above this minimum.

NOTE: Item 17 below requires the LEA to calculate the amount of time each student is actually in special education classes. CASEMIS data specifies the percentage of time each student is in General Education. Use this information for each special ed student to get a FTE on each. See attached worksheet for calculation instructions.

Item 17	Average annual expenditure per student	\$ 13,464	\$ -	\$ -
Item 18	Number of full-time special ed student equivalents (FTE of time spent in special education classes; (excluding 5710 & 5730, preschool and infants))	0.07	0.07	0.00
Item 19	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	\$ 942	\$ -	\$ -

Section f. Finally, determine how much was spent in 2019-20 on LEA children with disabilities and verify this amount is equal to or exceeds the amount calculated in section e. above (FUNDS 01-09, 13, 61-62 ONLY)

Item 20	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	\$ 942	\$ -	\$ -
Item 21*	2019-20 expenditures - State & Local Funds Spent for Children With Disabilities - RS 0000-2999; 6000-9999 Objects 1000-7999 and Goal 500x (excluding 5710 & 5730, preschool and infants)	\$ 66,439	\$ 66,439	\$ -
Item 22**	Amount LEA spent on children with disabilities in excess of requirement*	\$ 65,496	\$ 66,439	\$ -

* Note: Item 21 is NOT the same as Item 8 above. Item 21 is the 2019-20 expenditure amount. Item 8 is the 2018-19 expenditure amount. It does not include SACS supplemental form Program Cost Report Schedule of Allocation Factors (PCRAF). Information from the PCRAF is not included in this worksheet.

** Note: Item 22 should be positive. If it is negative, then the LEA has not met the excess cost requirement and may not use any of their federal IDEA Part B funds.

Special Education Director or Designee

Chief Business Officer or Designee

CERTIFICATED EMPLOYEE HANDBOOK



Small School, Big Goals, Amazing Results

Happy Valley Elementary **School District**

Mission Statement

Happy Valley School's mission is to educate the whole child in a small, safe, community supported school that provides a solid foundation to achieve academic, social and emotional success.

Last updated 9/8/2020

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT DIRECTORY 2020-2021

GOVERNING BOARD

Kyle Frandle, President

Katie Freeman, Member

Rachel Click Richardson, Member

Alyssa Jolliffe, Member

Jacob Willet, Clerk

ADMINISTRATIVE STAFF

Michelle McKinny, Superintendent/Principal

Paige Lynd, Administrative Assistant

Donna Walker, Administrative Assistant

WHOM TO CONTACT FOR WHAT:

DISTRICT OFFICE – 429-1456 / FAX 429-6205

Superintendent's Office

Superintendent

Chief Executive Officer of the District

Administrative Secretary to the Governing Board: Board Meetings

Educational Services

Business and Operations Supervision

Human Resources Administration and Supervision

Community Relations and Liaison Officer

Capital Facilities and Improvement Program Administration

Board Policies – Liaison to Board

Curriculum and Instruction Supervision

Coordinate ELA and ELD Instructional Programs and progress monitoring

District implementation of the Common Core Standards

Monitor District's response to Intervention programs (RTI)

District LCAP Plan

Federal Addendum Plan

Formal Complaint Administrator

Homeless Liaison

Foster Youth Liaison

Dashboard Administrator

BTSA Administrator

Staff Evaluations

Coordinate ELA and ELD curriculum, instruction and assessment

Conduct periodic needs assessment and effectiveness surveys relating to student, staff, and parent elements of the program

Coordinates Program Improvement and SEIS

Michelle McKinny

E-Mail: mmckinny@hvesd.com

Communicates with families about student learning and supports positive home/school communication
Facilitates Instructional Rounds school visitations
Parcel Tax Administration
School Safety
Facility Hardship
Modernization
Provides support with labor negotiations
Curriculum and Instruction Supervision
Facilities Grounds and Maintenance
Special Education Director
SARB

Administrative Assistant**Paige Lynd**

Board Meeting Minutes
Superintendent's Office: Activities; Appointments, Correspondence, Special Arrangements,
Policies and Administrative Regulations (Procedures): Coordination, Maintenance and Development
CBEDS
Human Resources
Confidential Personnel Files
Personnel Insurance: Medical, Dental and Vision
New Hires: Advertising, Applications, Hiring, Papers, and Related Matters
Maintain AESOP (Substitute System)
Maintain Position Control System. Determine wages and benefit compensation for all employees
Salary Schedules
Seniority Lists
Professional Growth
Credentials
Student Information System
State Reporting
Federal Reporting
Handbook Coordinator
SARC
CALPADS
Finance
Staff Bulletin
Accounts Payable
Accounts Receivable
Payroll
County Treasury Deposits
MAA Coordinator
Attendance
Modernization
Parcel Tax
Facility Hardship
Schedule Yearly Services and Maintenance
Erate

E-Mail: plynd@hvesd.com

Administrative Assistant**Donna Walker**

Happy Valley Newsletter
Coordination of purchases, including technology

E-Mail: dwalker@hvesd.com

Setup, update, configure and troubleshoot user accounts
Maintain Student Information System
CASSP Coordinator
Coordinate Hearing and Vision Testing
Board Policy Maintenance
Student Records – including dental and immunization assessments
Inter District Enrollment and Procedures
Board Agenda and Packets
Maintain District Website
Kindergarten Round-Up
Co-Op Assemblies
Physical Fitness Testing Coordinator
School Site Council Agenda
Inventory
Personnel Directory
Parent/Student Directory
Student Dental and Immunization Assessments
Yearly Schedules – Board, School Site Council, Staff Meetings, Yard Duty
Safety Program Coordinator

SELECTION AND EVALUATION PRACTICES

AFFIRMATIVE ACTION

The Governing Board's purpose is to provide District employees with equal opportunity in all conditions of employment, without regard to sex, color, age, religion, physical handicap, ancestry, national origin or sexual preference. This applies to recruitment, training and termination. The District has established goals and timetables and has developed policies and regulations to implement the intent of Affirmative Action.

RECRUITMENT AND SELECTION

In order to secure quality personnel, the District shall maintain an effective recruitment program. Candidates selected for employment will be those that best meet the needs of the District.

The Superintendent shall determine the personnel needs of the District. He/she shall locate suitable candidates for employment.

The Superintendent shall ensure that persons nominated for employment meet all qualifications established by law and by the Board.

HIRING PROCESS

Applicants go through a screening process. Typically, three or more applicants are selected to be interviewed by a District interview committee. The final applicants have their references checked by the Superintendent/Principal or designee. Final confirmation is made by the Superintendent and is Board approved.

LEGAL REQUIREMENTS FOR EMPLOYMENT

All employees must meet the following legal requirements for employment: proof of citizenship or legal alien status, examination for tuberculosis, security fingerprint identification check, child abuse reporting affidavit, pre-placement physical examination as required by law.

CLASSIFICATION

The HVS Board shall classify all positions. Each position shall have a designated title.

STATUS OF SERVICE

All regular Happy Valley Elementary School District employees who are performing teaching and administrative duties are known as "certificated" employees.

Your first two years with the District will be either as a **temporary** and/or **probationary** employee. When you have served two complete consecutive school years in a regular **probationary** assignment with satisfactory evaluations and have maintained a valid credential, you will be considered for permanent probationary. The district holds the right to non-reelect at the end of the two year period for no cause.

EVALUATION

Evaluations will be conducted according to the following procedures:

All probationary and/or temporary teachers shall be evaluated annually. At the end of two years, the district will either non-reelect the probationary and or temporary teacher or grant probationary status.

If probationary status has been granted, then probationary teachers shall be evaluated at least every two years. Probationary teachers who do not receive satisfactory evaluations for two (2) consecutive years shall return to the annual evaluation cycle. If a unit member is scheduled to be evaluated during a particular school year but is granted a leave of absence for one (1) semester or longer, such evaluation shall take place during the first year of return to duty.

The first formal observation shall take place no later than February 1st. The completed written evaluation and conference will be completed no later than May 10th. The employee has ten days to write a response to the evaluation if the employee disagrees with the evaluation. The written response will be attached to the report.

RESIGNATION

Ample written notice of intention to resign should be given by an employee who plans to leave the District. Normally, notice of intention to resign shall be given in March of the current school year.

JOB OPENINGS

Job openings will be advertised within the District concurrent to advertising to the public. Job openings are advertised within the District, and on-line (ed-join.org). Credentials required will be listed at time of application.

Credentials, performance test scores (CBEST, etc.) and specialty training will need to be listed at time of application.

GENERAL POLICIES

ACCIDENTS AND SAFETY

It is the responsibility of all employees to observe safety rules and regulations. All employees are expected to exercise habits of safety in the performance of their duties and encourage habits of safety in others. The District shall take reasonable steps to ensure safe working conditions for all unit members including taking reasonable steps to correct conditions determined by the District to be unsafe.

Unit members who witness an accident or injury on District property or on a field trip, or during any district sponsored event must report it as soon as possible.

Employees shall report promptly to the Superintendent/Principal or main office personnel any unsafe condition, incident, or practice in which in his/her opinion is unsafe and warrants investigations. The District shall investigate such matters as promptly as possible. If the administration finds that remedial action is necessary, it shall be carried out with reasonable promptness. If the matter is considered emergency in nature the employee shall immediately report the condition to the Superintendent/Principal or main office personnel.

At least once a year the District administrator will provide appropriate safety information to unit members and discuss safety procedures affecting unit members (e.g. campus evacuation or lockdown procedures.)

KEYS/SECURITY

A classroom key will be issued to each teacher. Unauthorized people must exercise extreme care against loss of the key or allowing its use. **ALL DOORS ARE KEPT LOCKED WHEN ROOMS ARE NOT IN USE.** Please do not leave your key in your teacher mailbox.

Do not let students stay in your classroom unattended.

Security and safety of our staff and students is our utmost concern, and we must also safeguard our property. Lost keys have become an increasing problem, and re-keying costs are affecting our site and district budgets.

Depending upon the site, a lost key can have a large financial impact. This depends upon how many locks need to be changed and re-keyed. Sometimes the cost can run over \$1,000. In these situations, we would not want to pass the entire cost onto the employee who lost the key, but we do need to have some system of shared costs.

An employee who loses a key (or set of keys) will be responsible for the first \$25 of costs incurred to change and re-key locks. If the costs exceed \$25, the appropriate site or district fund will cover the

remainder of the locksmith's fees. If there is a second occurrence of a lost key or set of keys, the shared cost to the employee will increase to \$50. A third occurrence would be \$75, and so on.

Let's all do our best to safeguard our keys to maximize safety and security for our staff and students, and to protect our property.

CHANGE OF NAME, ADDRESS, OR PHONE NUMBER

Employees who move, change telephone numbers, or legally change their name by marriage or otherwise, shall report this information immediately to the school office at 429-1456 so that records may be kept accurate and up-to-date.

EMPLOYEE EMERGENCY MEDICAL FORM

Each employee is required to complete an employee emergency form upon employment. Notify the school office at 429-1456 to keep these records current.

MAIL

Employees are requested to inform correspondents to have all personal letters, papers, magazines, etc., sent to their home address. Make it a practice to take care of personal correspondence away from assigned work locations. The schools are burdened with official mail and are not authorized to assume responsibility for personal mail.

E-mail and Internet access is monitored by District policy.

TELEPHONES

Telephone calls should be answered promptly and courteously. Answer with the name of your department and your name. Remember, tact, diplomacy, courtesy and a friendly manner should be used in all conversations.

District/school phones are used for district/school business and personal use should be kept to a minimum.

HATE-MOTIVATED BEHAVIOR

Staff who receive notice of hate-motivated behavior or personally observe such behavior shall notify the principal, Superintendent or designee, and law enforcement, as appropriate. Students demonstrating hate-motivated behavior shall be subject to discipline in accordance with Board policy and administrative regulation.

BATTERED AND NEGLECTED CHILD

The law requires the school to report any suspected or known child abuse cases. All school employees are mandated reporters of child abuse and neglect. An employee who suspects or knows of such battered or neglected child situations is to report them to the principal then call CPS. The law states that no staff member or school administrator can incur any criminal or civil liability for reporting such cases. It does, however, state that if any known or suspected cases are not reported, the teacher or administrator will be guilty of a misdemeanor.

CONFIDENTIALITY

Confidentiality is an ethical, legal and professional responsibility of every school employee. The Education Code specifically prohibits an employee from giving out personal information concerning any pupil, except under judicial process, to any person other than a teacher or administrator of the school that the pupil attends. Further, the Family Rights and Privacy Act of 1974 embodies strict confidentiality safeguards and enforcement procedures. Staff members must refrain from commenting on other employees to anyone other than the Superintendent.

Parents are to be noticed one week in advance when special guest speakers are providing information or instructional material that may be of a controversial or contested nature. The Superintendent needs to be notified first, when the speaker is approved by the Superintendent then the parents will be notified in writing. Parents have a right to opt out their child.

At school the following guidelines must be adhered to:

- Do not discuss student problems, behavior, instructional program concerns, or personality with anyone unless requested to do so by the supervising teacher/ administrator.
- Do not use the full name of a student outside of the classroom.
- Never discuss specific student problems in the staff lounge.

CONDITIONS OF EMPLOYMENT

The following conditions govern certificated employment in the Happy Valley Elementary School District.

THE WORK DAY

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.

In addition to the school day defined 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.

Teachers are required to attend Back-to-School Night and Open House.

The District Administrator will assign additional instructional duties to the kindergarten teacher beyond the kindergarten instructional day if the kindergarten teacher's instructional day is shorter than the primary instructional day.

The Superintendent shall consult with unit members regarding scheduling professional development, teacher workdays and events for the following year calendar.

The teacher work year shall be 184 days per year. Unit members shall provide instruction for 180 days per year. Unit members shall render service for two 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.

CREDENTIAL, FILING AND RENEWAL

It is the responsibility of the employee to register his/her credential with the Credentials Specialist, Santa Cruz County Office of Education, 400 Encinal Street, Santa Cruz, CA 95060, **and** with the Happy Valley Elementary School District Human Resources Department. This must be done before starting work.

Application for renewal should be made at least five months in advance to ensure proper action by the State Board of Education. Follow the procedure above to register your renewed credential. Further information on renewal of credentials may be obtained from the Santa Cruz County Office of Education at 476-7140.

If your credential has all of these characteristics, you must complete the State's professional growth and service requirement.

- The credential is a Single or Multiple Subject Teaching Credential.
- The credential is a Professional Clear Credential.
- The credential has an issuance date after August 31, 1985.
- The credential is your first clear elementary or secondary teaching credential.
- The credential is a complete credential you must also meet professional standard 15 (academic core), standard 16 (technology), standard 17 (diversity), standard 18 (ELL), and standard 19 (special populations).

If you have a Specialist, Designated Service Credential, Clear Credential issue prior to September 1, 1985 or a Life Credential, you do not have to complete the State's professional growth and service requirements. A list of qualified on-site designated advisors is available from each Administrative Secretary or Human Resources Department.

TEACHER SENIORITY LISTING

Teacher seniority is only used in the event of District lay-offs (ED CODE 44955).

TUBERCULOSIS CHECK

Employment will not be considered official by the District unless the person has submitted to an examination within sixty days prior to hire or immediately after hire to determine freedom from active tuberculosis. This examination shall consist of an approved intradermal tuberculin test, which if positive, shall be followed by an x-ray of the lungs. After the initial report, all employees shall be required to undergo the foregoing examination at least once every four years.

PERSONNEL FILE

Official personnel files will be maintained by the District for all bargaining unit employees. With advanced notice, unit members may arrange to review the contents of their personnel file in accordance with District rules. Personnel files shall be maintained in a confidential manner as required by law.

SEXUAL HARASSMENT

The District prohibits sexual harassment in the work environment. State law requires annual review of these rules and regulations. Employees who permit or engage in such harassment may be subject to disciplinary action up to and including dismissal. A copy of the District policy and regulations are available at the district office.

“Verbal sexual harassment” includes, but is not limited to, unwelcome epithets, comments, or slurs based on sex or gender.

“Physical sexual harassment” includes, but is not limited to, assault, impeding or blocking movement, or any physical interference with work or school activities or movement when directed at an individual on the basis of sex.

“Visual sexual harassment” includes, but is not limited to, derogatory posters, cartoons, drawings, obscene gestures, or computer-generated images of a sexual nature.

COMPLAINT PROCEDURES

The Governing Board expects that complaints of alleged unlawful discrimination brought by students, employees, parents/guardians or other members of the community will be resolved in a prompt and equitable manner.

The Board prohibits retaliation in any form for the filing of a complaint, the reporting of instances of discrimination, or for participation in the complaint procedures. Such participation shall not in any way affect the status, grades, or work assignments of the complainant.

The Superintendent or designee shall ensure that complainants are informed that injunctions, restraining orders and other civil law remedies may also be available to them.

SMOKING POLICY

The use of tobacco products is prohibited at all times on District property. This prohibition applies to all employees, students, visitors, and other persons at any school or school-sponsored activity or athletic event. It applies to any meeting on any property owned, leased or rented by or from the District. All individuals on District premises share in the responsibility of adhering to this policy and informing appropriate school officials of any violation.

COMPUTER ACCEPTABLE-USE POLICY

The District shall provide classroom technology equipment teachers are required to use. The District shall provide each unit member with a district email address. Unit members have no expectation of privacy and understand that the District may monitor or examine all system activities to ensure proper use of the system.

The Happy Valley Elementary School District has implemented a district-wide computer network, which also supports Internet access. Employees are being provided access to the HVS Network and the Internet at no additional charge, and, barring disciplinary actions, are entitled to keep access privileges as long as they are an employee in the Happy Valley Elementary School District.

Please be aware that when accessing the network or the Internet, there cannot be a guarantee of privacy. Please also note that HVS Net system administrators will have access to all user accounts, including email, and that it is necessary for appropriate District staff to monitor network activity to ensure proper use of the system.

Employees have no expectation of privacy and understand that District staff may monitor or examine all system activities to ensure proper use of the system.

DRUG FREE WORK PLACE

The Governing Board believes that the maintenance of a drug-free work place is essential to school and District operations. The unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the work place. Disciplinary action shall be taken against employees who violate this prohibition. Employees are required to abide by the terms of this policy as a condition of employment.

EMPLOYEE "RIGHT TO KNOW" LAW

As required by the General Industry Safety Orders, Section 5194 in Title 8 of the California Administration Code, all California employers, both private and public, are required to inform employees of possible contact with hazardous chemicals. The purpose of this law is to make employers and their employees aware of the hazards associated with chemicals used in the work place.

BLOOD BORNE PATHOGENS

Federal Occupational Safety and Health Administration published Occupational Exposure to Blood Borne Pathogen regulations. The standards went into effect in 1992.

Universal precautions are an approach to infection control. According to the concept of universal precautions, all human blood and body fluids are treated as if known to be infectious.

In the school setting precautions shall include: hand washing using gloves, other protective equipment, careful trash disposal and using disinfectants. Universal precautions shall be used within the school setting at all times to prevent contact with blood or other potentially infectious materials.

All procedures involving blood or other body fluids shall be performed in such a manner as to minimize splashing, spraying, splattering, and generation of droplets of these substances.

COMPENSATION

CERTIFICATED SALARY SCHEDULE

The Happy Valley Elementary School District has a certificated salary schedule which applies to all teachers K-6. Units referred to in the salary schedule are those earned following your Bachelor's Degree, and are defined as semester units. Quarter units are converted into semester unit equivalents. Copies of the salary schedule are available upon request and on the district website. Please see contract for more specific language if needed.

PAY DAY

Salary warrants (payroll checks) are normally issued on the last working day of each calendar month. Certificated employees may receive their checks in ten monthly increments or twelve monthly increments. Employees wishing to have twelve month deferred net pay must notify the Payroll Department no later than August 1st of each year. Please see contract for more specific language if needed.

SALARY DEDUCTIONS

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.

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.

ADVANCEMENT/PROFESSIONAL GROWTH

Each year a teacher may advance one step and one class beyond his/her previous placement on the salary schedule. Certificated staff members should complete a Unit Credit Acceptability Pre-Approval Form before courses are taken or activities undertaken. The form should be submitted to the Superintendent

by May 1st for the next school year and official transcripts must be submitted by August 1st. Please see contract for more specific language if needed.

EMPLOYEE INSURANCE PROGRAMS

MEDICAL INSURANCE

The District offers a medical insurance plan to its certificated employees who work 50% or more and District contribution is based on FTE. The District maintains a premium cap on the amount it contributes towards the various health plans. Employees may choose from several District-sponsored plans. The employee must make-up any difference between the District's base plan contribution and any plan choice greater than the base. Please see contract for more specific language if needed.

DENTAL INSURANCE

The District offers a dental insurance plan to its certificated employees that work 50% or more through Delta Dental. District contribution is based on FTE. Please see contract for more specific language if needed.

VISION CARE INSURANCE

The District offers vision coverage to its classified employees who work 50% or more. District contribution is based on FTE. When you want to obtain vision care services, call a VSP member doctor to make an appointment. Make sure you identify yourself as a VSP member. The doctor will obtain authorization *prior* to the eye appointment so you can receive services and materials. Please see contract for more specific language if needed.

MEDICAL PRIVACY LAW

Department of Health and Human Services (HHS) as part of the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the Privacy Rules of HIPAA require covered entities to implement new safeguards to protect the security and confidentiality of a person's health information.

The Happy Valley Elementary School District prescribes to these practices and does not provide any medical information on employees.

IRS SECTION 125 PLAN

The District health benefit contribution (for eligible employees) shall be used to buy medical, dental and vision plans. Any cost greater than the District's contribution for the listed District insurance plans shall be paid by the employee through monthly payroll deduction. The employee may take any unused portion of the District's stated contribution to contribute to the IRS Section 125 plan, during open enrollment.

INSURANCE VENDORS PHONE NUMBERS

American Fidelity.....	800-654-8489
Delta Dental.....	888-335-8227
www.deltadental.org	
Vision Service Plan (VSP)	800-877-7195
www.vsp.com	

SERVICES

AUTOMATIC BANK DEPOSITS

Automatic payroll deposit to a bank or credit union is available. Contact the payroll department for information.

LEAVES AND ABSENCES

REPORTING ABSENCES - SUBSTITUTE SERVICES

If you become ill or an emergency prevents you from reporting to work, you will use an automated service called AESOP (Automated Educational Substitute Operator) to find a substitute and record your absence. You may interact with the system either on the Internet or by way of a toll-free automated phone line.

Employees are expected to notify their supervisor at least one hour prior to the time they are to work, unless emergency conditions prevail. **(Employees are to give notice to their supervisor of their intent to return to duties from illness no later than school dismissal time of the work day prior to return.)**

SICK LEAVE

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 you work less than full-time or less than a full year.

Earned sick leave may be accumulated from year-to-year and transferred to or from other California school districts.

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. Please see contract for more specific language if needed.

PERSONAL NECESSITY LEAVE

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.

Acceptable reasons for the use of personal necessity leave days as prescribed by District Regulation and Education Code include:

- Death of a member of the immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions.
- An accident involving the employee's person or property or the person or property of a member of the immediate family.
- A serious illness of a member of the employee's immediate family.
- Required court appearance.
- Fire, flood, or other immediate danger to the home of the employee.
- Personal legal business of a serious nature, which the employee cannot disregard.
- One day per month (up to five days each year) to participate in child's school activity.

Leave for personal necessity may be allowed for other reasons at the discretion of the superintendent

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. 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.

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.

JURY DUTY

No loss of pay shall be incurred for jury duty or for court appearances as a litigant or witness under an official order, provided that all remuneration received for such duty, with the exception of all allowances for meals, mileage, or parking, is remitted to the District Payroll Department.

GRIEVANCE PROCEDURE

Grievances may be filed for violations of the contract. Occasionally there is a problem that is not covered by your contract. In resolving such a problem, you should promptly present the issue to your principal in an informal discussion. Every effort will be made to secure a satisfactory adjustment of the problem at this level. Please see contract for more specific language if needed.

PERSONAL INJURY

WORKERS COMPENSATION

All employees are entitled to automatic benefits under the California Worker's Compensation Law. These benefits include medical treatment and necessary hospitalization, temporary or permanent disability compensation, etc. All claims for District employees are processed through the Human Resources Department.

Any work-sustained injury, or suspected injury, **must** be reported immediately to your supervisor and to the Human Resources Department. An "Employer's Report" will then be completed. Any injury resulting in overnight hospitalization, or causing disability for more than three calendar days, or causing death, **must also be reported immediately to the Human Resources Department.**

Every employee who is off work due to a work-incurred injury is to call the Human Resources Department so a "Return to Work Record" can be completed.

RETIREMENT

It is never too soon to talk about retirement. Certificated employees who are regularly employed become members of the State Teacher's Retirement System (STRS).

COMMUNICATION

HVS NEWSLETTER

Happy Valley Elementary School District publishes a newsletter called the Happy Valley School Newsletter. School news, events, and information will be published in this publication. The Newsletter will be distributed via the e-mail (home or school) to staff. Copies of the newsletter will also be available in the office.

BULLETIN

The office provides a weekly bulleting for all staff identifying various department events, services, assemblies, drills and fieldtrips. Please pay close attention to this document that is placed in your box the Friday prior to the follow week's activities.

PUPIL RELATED MATTERS

PUPIL DISCIPLINE

Each school is required to have a school-wide discipline policy. It is both you and your principal's responsibility for ensuring that you are familiar with and comply with that policy.

HATE-MOTIVATED BEHAVIOR

Staff who receive notice of hate-motivated behavior or personally observe such behavior shall notify the principal, Superintendent or designee, and law enforcement, as appropriate. Students demonstrating hate-motivated behavior shall be subject to discipline in accordance with Board policy and administrative regulation.

PUPIL SUSPENSION/EXPULSION NOTICE

All teachers of any student being suspended or expelled will be notified of the reason for the suspension or expulsion. This information, pursuant to educational code regulations, shall be kept in confidence and shall not be further disseminated. Any teacher wishing additional information can view a copy of the original suspension letter in the student's behavioral files.

Teachers who choose to suspend a student from class must notify the parent before the end of the work day.

PUPIL ACCIDENTS

School office staff will provide first aid treatment for students. If a student is unable to be moved, please contact the office immediately for assistance in handling the problem. The office has accident reports that must be completed for each accident on the school grounds or on a field trip. The teacher on duty must complete this form the same day of the accident.

PUPIL RECORDS

Federal and State legislation has been passed that allows parents access to their child's school records. The law provides a means for parents to challenge information in the file and to have it removed if they so wish.

It is necessary to keep all information in a student's file confidential. If information were revealed to another party, that party would then become involved if the situation became part of a court action. Notes used by the teacher become part of the pupil's confidential file. Teacher comments should be limited to **observable behaviors**. **Subjective comments should not be recorded.**

BUSINESS INFORMATION

SOLICITATION OF FUNDS FROM AND BY STUDENTS

Solicitations made on behalf of schools must comply with the State disclosure law (Business and Professions Code 17510-17510.7). This law is complicated and requires a great deal of disclosure depending upon who is doing the soliciting (child age restrictions) and what type of solicitation (restricted activities).

All classes, grade levels, groups or school organizations utilizing students, personnel, facilities and equipment need to have site/District approval by the Board thirty (30) days prior to the collection or promotion of any fund raising in excess of \$200 (Ed Code 51520/51521). These funds need to be recorded (receipts) and deposited daily. No funds are to remain in the classrooms overnight. The appropriate designee will credit class/organization accounts after receipts and totals are verified.

Events that raise less than \$200 (i.e., book orders, etc.) need the site administrator's and District's approval. These smaller types of fund raising solicitations may be approved by the District Office and must still conform to all State accounting practices (receipts and daily deposits).

USE OF SCHOOL FACILITIES

The use of school facilities is governed by the Civic Center Act (Ed Code 40040-40047) and a 1993 U.S. Supreme Court decision, *Lamb v. Morishes Union School District*. The Governing Board recognizes that District facilities are a community resource whose primary purpose is to be used for school programs.

When staff members need to use facilities beyond the normal instructional program (i.e., private drama troupes, sports clubs, dance/music lessons, etc.), they need to comply with the District use of facilities request and insurance forms. This ensures equal access to all groups within the public and private sector of the community as governed by the Civic Center Act.

FIELD TRIPS

Student field trip activities need the approval of the site/district administration. Field trip activities that may have risk liability will be sent to the Governing Board for approval. Fund raising activities should not begin until the trip has been approved.

Extended study trips (overnight) need Board approval no later than 45 days before the event.

The Governing Board establishes four types of field trips/excursions as follows:

1. One-day trip taken on a school day.
2. One-day trip taken on a non-school day.
3. Overnight (one or more) trip taken on any days.
4. Trip to another state or foreign nation.

Types 1 and 2 require advance approval of the Administration while Types 3 and 4 require advance approval of the Governing Board.

Twenty-four hour field trips with parent chaperones must have fingerprint clearance. The cost is borne by the parent.

All field trip drivers must have DMV/insurance clearance.

All field trip request forms may be secured at each school site. After approval by administration, the school office should be notified as to the date and time of the field trip. Approved driver list must be in the office at least two days before field trip, if not administration can cancel field trip.

PERSONAL PROPERTY

The District does not provide reimbursement for private property lost, stolen or damaged at school.

PURCHASES

Employees must turn in their receipts within 45 days after making purchases. Audit standards dictate that reimbursement receipts are valid for only 45 days. The District's "**cut-off**" for purchase orders and reimbursement will be in the spring.

Employees with a classroom account shall have prior approval understood from their supervisor before making a purchase. However, all purchases must conform to audit standards for instructional materials (arts, crafts, student manipulatives, etc.). **Original itemized receipts** must be turned in. Purchases must be itemized. **No personal purchases can be included in the receipt with school purchases.**

Purchases made with District funds or funds collected under the District's authority become the property of the District.

Purchase orders shall be reviewed and approved by the supervisor prior to submittal to the Business Office for approval and sign-off.

No material may be purchased without a purchase order previously approved. It is District policy that if a purchase is made without prior approval it then becomes the property of the employee.

DISASTER AND SAFE SCHOOL PREPAREDNESS

Under Government Code 3100, school staffs, except for legal aliens, are considered disaster service workers and are subject to disaster service activities, which may be assigned to them. If a disaster occurs during school hours, they may be required to remain at school by the Superintendent.

CERTIFICATED PERSONNEL RESPONSIBILITIES

It is the responsibility of all certificated employees to be familiar with emergency and safe school procedures and their role in carrying out the directives provided in the plan. A Disaster and Safe School Preparedness Manual is available for review in the school office. In the event of a disaster or school emergency each employee has been given a specific assignment. Employee assignments are included in the individual school plans of the Disaster and Safe School Preparedness Plan. Certificated employees are to remain on school grounds during an emergency, until personally released.

APPENDIX

COMMON EDUCATIONAL ACRONYMS

ACSA	Association of California School Administrators
ADA	Americans with Disabilities Act
ADA	Actual Daily Attendance
AFDC	Aid to Families with Dependent Children (Free & Reduced Meals)
ASCD	Association for Supervision & Curriculum Development
CAASP	California Assessment of Student Performance and Progress
CBEDS	California Basic Educational Data System
CBET	Community Based English Teaching
CCR	Coordinated Compliance Review
CH	Communicatively Handicapped
CLAS	California Learning Assessment System (Grades 4, 5 and 8)
CSEA	Classified School Employees Association
CTA	California Teachers Association
CTBS	Comprehensive Test of Basic Skills
DATE	Drug, Alcohol, and Tobacco Education
	Drug-Free Schools & Communities
DSA	Department of State Architect
EEOC	Equal Employment Opportunity Commission
EIA	Economic Impact Aid
EISS	Early Intervention for School Success
EL	English Learners
EO	English Only
FEP	Fluent English Proficient
FTE	Full Time Equivalent
GATE	Gifted and Talented Education
GSA	Grade Span Adjustment
IEP	Individualized Education Program
JPA	Joint Powers Agreement/Agency
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
LEP	Limited English Proficient
LH	Learning Handicapped
MAA	Medi-Cal Administrative Activities
MSDS	Material Safety Data Sheet

NEA	National Educators Association
NEP	Non-English Proficient
OSHA	Occupational Safety & Health Act
OT	Occupational Therapist
PAC	Parent Advisory Committee
PAR	Peer Assistance and Review
PERS	Public Employment Retirement System
PQR	Program Quality Review
PTA	Parent Teacher Association
RSP	Resource Specialist Program
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SBCP	School Based Coordinated Plan
SDC	Special Day Class
SELPA	Special Education Local Plan Association
SDL	Severe Disorder of Language
STRS	State Teacher's Retirement System
TITLE II	Improving Teacher Quality
TUPE	Tobacco Use Prevention Education

