HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
September 8, 2021
3:30 pm, Library

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, July 21, 2021

C. Community Input

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

D. Board Report

E. Superintendent's Report

F. Public Hearing

1. **Sufficient Textbooks/Instructional Materials**
   A public hearing will be held to allow for public comment on whether the district has supplied each student with sufficient textbooks and instructional materials to ensure a quality educational program.

2. **Adopting the Gann**
   A public hearing will be held on whether the district establishes maximum appropriation limitations, commonly called the Gann Limit.

G. Information Items

1. **Endowment Fund Report**
   The board will receive a report regarding the endowment fund through June 30, 2021.

2. **Approval of J-13A**
   The Board will receive information regarding the approval of J-13A from August 2020.

3. **Enrollment and Inter-District Transfer Agreements for 2021/2022**
   The Board will receive information regarding enrollment and inter-district transfer agreements for the 2021/2022 school year.

4. **Parcel Tax Expenditures**
   The Board will receive information regarding 2020-2021 Parcel Tax Expenditures.

H. Action Items

1. **Resolution 21-22-01, Sufficient Textbook/Instructional Materials**
   The Board will consider approval of Resolution 21-22-01, certifying that each student in grades K-6 has sufficient textbooks and instructional materials to ensure a quality educational program.

2. **Resolution 21-22-02, Adopting the Gann**
   The Board will consider approval of Resolution 21-22-02, 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 2020/2021

4. **TE Speech Salary Schedule**
   The Board will consider approval of adding step 5, $70.75 per hour to the TE Speech schedule effective August 1, 2021.

5. **Certification of Provision of Standard-Aligned with Instructional Materials**
   The Board will take action to certify that each student in the district has been provided with a standards-aligned textbook or basic instructional material in History/Social Studies, Mathematics, Reading/Language Arts, and Science.

6. **Quarterly Status Report of Uniform Complaint**
   The Board will receive the 4th quarterly report for 2020-21 uniform complaints related to the William Settlement.

7. **Local Control Accountability Plan (LCAP) Update**
   The Board will receive information on updates to the Local Control Accountability Plan.

8. **Science Camp**
   The Board will consider approval of the 6th-grade class attending Outdoor Science School, September 28, 2021, thru October 1, 2021.

9. **Board Policy Update**
   The Board will receive information regarding board policy updates and will consider the approval of these.

I. Consent Agenda

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

J. Closed Session

Superintendent Evaluation

K. Communications and Announcements

1. Sept. 15- LCAP Advisory Meeting, 3:15-4:15, Via Zoom
2. Sept. 15- Parent Club Meeting, 6:30pm, Zoom
3. Sept. 17- PeaceBuilders Assembly, 10:20, Stage
4. Oct. 2- Track Clean Up Day, 9:00 am to 12:00 pm
5. Oct. 12- Picture Day, All Day
6. Oct. 13- Board Meeting, 3:30pm, Library
7. Oct. 20- Parent Club Meeting, 6:30pm, Via Zoom

L. Adjournment

Happy Valley School District
Regular Board Meeting
July 21, 2021
MINUTES

The meeting was called to order by the Board President at 3:39pm

BOARD MEMBERS PRESENT: Frandle, Willet, Click Richardson
BOARD MEMBERS ABSENT: Freeman, Jolliffe
STAFF MEMBERS PRESENT: Stewart, Lynd
COMMUNITY MEMBERS PRESENT: None

A. APPROVAL OF THE AGENDA

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

B. APPROVAL OF THE MINUTES

MSC WILLET/CLICK RICHARDSON to approve the minutes from the Regular Board Meeting June 16, 2021. Unanimous.

C. COMMUNITY INPUT

None.

D. BOARD REPORT

Jacob Willet informed the Board of the temporary stop lights on Branciforte and the impact it could have when school starts.

E. SUPERINTENDENT'S REPORT

Michelle Stewart informed the Board of the following:

1. First two weeks have been informative and enjoyable. Has met with staff, moved into office and worked with Paige and Donna to prepare for the start of school.
2. Top priority is ensuring that we are prepared for a safe return to school.
3. Updated Return to In-Person Plan.
4. Investigated outdoor eating spaces that can also be used for learning.
5. New Garden Coordinator.
6. Parent Meeting Monday, July 26th at the stage, return to school information will go out prior to the Meet and Greet.
7. Wednesday, July 28th is a community fire prevention meeting at the school.
8. Board retreat November 1st with teachers. (Non-student day)
9. Excited to be at Happy Valley School.

F. INFORMATION ITEMS

1. PLAN FOR RETURN TO IN-PERSON INSTRUCTION FOR 2021-2022
   The Board received information regarding the Plan for Safe Return to In-Person Instruction for the 2021-2022 school year.

G. ACTION ITEMS

1. APPROVAL OF THE 2021-2022 CARS FOR FUNDING FEDERAL PROGRAMS
   MSC CLICK RICHARDSON/FRANDLE to approve the Consolidated Application for Funding Federal Programs for 2021-2022. Unanimous.
2. ESSER III
   MSC WILLET/CLICK RICHARDSON to approve the revised Plan for the Safe Return to In-Person Instruction and Continuity of Services. Unanimous.
3. TE SPEECH SALARY SCHEDULE
   To be brought back as an action item on the September 8, 2021 Board agenda.
4. BOARD POLICY UPDATES
   MSC CLICK RICHARDSON/WILLET to approve the Board policy updates. Unanimous.

H. CONSENT AGENDA

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

I. COMMUNICATION AND ANNOUNCEMENTS

1. August 11, 2021 - First Day of School
2. September 8, 2021 - Board Meeting, 3:30pm, Library

J. ADJOURNMENT

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

pl

Posted: August 27, 2021
District Office, Branciforte Fire Dept. and
Happy Valley Conference Center

Notice of
Public Hearing
September 8, 2021, 3:30pm
Library

The Happy Valley

Elementary School District will hold a public hearing regarding sufficient textbooks and instructional materials at the September 8, 2021 Board Meeting which begins in the library at approximately 3:30pm, 09/08/2021.

Posted : August 27, 2021
District Office, Branciforte Fire Dept. and
Happy Valley Conference Center

Notice of
Public Hearing
September 8, 2021, 3:30pm
In the Library

The Happy Valley Elementary School District will hold a public hearing regarding the approval of a Resolution Adopting the Gann Limit at the September 8, 2021 Board Meeting which begins at 3:30 pm in the library, 09/08/21. Detailed information is available in the school office.

COMMUNITY FOUNDATION
SANTA CRUZ COUNTY
at the Jack & Peggy Baskin Center for Philanthropy
7807 Soquel Drive • Aptos, CA 95003 • 831.662.2000 • www.cfscc.org

Happy Valley School Foundation Fund - Donor Gifts - HVSDDG

Fund Type: Designated Fund
Date Established: October 30, 2017
Investment Pool: Endowed - Socially Responsible Long Term Pool

Fund Report for April 01, 2021 - June 30, 2021

	Current Period 4/1/2021 - 6/30/2021	Year To Date 1/1/2021 - 6/30/2021
Opening Fund Balance	**$682,551.51**	**$79,363.86**
Earnings/(Losses)	$30,814.19	$55,401.08
Contributions	$ 0.00	$582,011.53
Foundation Services Fee*	$(1,741.98)	$(3,221.75)
Distributions for Fund Purpose	$(0.00)	$(1,931.00)
Ending Fund Balance	**$711,623.72**	**$711,623.72**

Donor Gift $829,306.72
Flex Fund $269,236.31
County treasury $57,563.25

$1,810,166.75
community Foundation this quarter

*The Foundation Services Fee helps to support fund stewardship as well as Foundation programs that assist donors, educate and strengthen local nonprofits, and build regional partnerships to address critical local issues.

If you have questions regarding your fund statement please contact Hilary Bryant at hbryant@cfscc.org or (831) 662-2065.

total Fund 57 $1,867,730.00

Last Quarter
community Foundation only $1,707,812.52

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7807 Soquel Drive • Aptos, CA 95003 • 831.662.2000 • www.cfscc.org

Happy Valley School Foundation Fund - HVSD

Fund Type: Agency Fund
Date Established: February 26, 1998
Investment Pool: Endowed - Socially Responsible Long Term Pool

Fund Report for April 01, 2021 - June 30, 2021

	Current Period 4/1/2021 – 6/30/2021	Year To Date 1/1/2021 – 6/30/2021
Opening Fund Balance	**$794,879.89**	**$795,887.99**
Contributions	$500.00	$500.00
Earnings/(Losses)	$35,955.86	$63,557.37
Foundation Services Fee*	$(2,029.03)	$(4,007.64)
Distributions for Fund Purpose	$(0.00)	$(26,631.00)
Ending Fund Balance	**$829,306.72**	**$829,306.72**

*The Foundation Services Fee helps to support fund stewardship as well as Foundation programs that assist donors, educate and strengthen local nonprofits, and build regional partnerships to address critical local issues.

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Happy Valley School Foundation Fund - HVSD

Gifts received for the period April 01, 2021 through June 30, 2021

Date	Donor	Amount
2021-06-14	Happy Valley Elementary School	500.00
	Total Gifts:	**$500.00**

COMMUNITY FOUNDATION
SANTA CRUZ COUNTY
at the Jack & Peggy Baskin Center for Philanthropy
7807 Soquel Drive • Aptos, CA 95003 • 831.662.2000 • www.cfscc.org

Happy Valley School Legacy Flex Fund - HVSL

Fund Type: Agency Fund
Date Established: July 09, 2014
Investment Pool: Nonendowed - Socially Responsible Long Term Pool

Fund Report for April 01, 2021 - June 30, 2021

	Current Period 4/1/2021 – 6/30/2021	**Year To Date 1/1/2021 – 6/30/2021**
Opening Fund Balance	**$230,381.12**	**$223,130.24**
Contributions	$28,562.00	$28,562.00
Earnings/(Losses)	$10,927.54	$18,737.75
Foundation Services Fee*	$(634.35)	$(1,193.68)
Ending Fund Balance	**$269,236.31**	**$269,236.31**

*The Foundation Services Fee helps to support fund stewardship as well as Foundation programs that assist donors, educate and strengthen local nonprofits, and build regional partnerships to address critical local issues.

If you have questions regarding your fund statement please contact Hilary Bryant at hbryant@cfscc.org or (831) 662-2065.

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Happy Valley School Legacy Flex Fund - HVSL

Gifts received for the period April 01, 2021 through June 30, 2021

Date	Donor	Amount
2021-05-03	Happy Valley Elementary School	28,562.00
	Total Gifts:	**$28,562.00**

CALIFORNIA DEPARTMENT OF EDUCATION

TONY THURMOND
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

August 17, 2021

Michelle McKinny, Superintendent
Happy Valley Elementary School District
3125 Branciforte Drive
Santa Cruz, CA 95065-9775

Dear Superintendent McKinny:

Subject: Request for Allowance of Attendance Due to Emergency Conditions (Fiscal Year 2020–2021), Form J-13A

The California Department of Education (CDE) has approved the request for five emergency days on August 24–28, 2020, at Happy Valley Elementary. These school closure days may be used to meet the instructional time requirements pursuant to California *Education Code* sections 43504 and 46208.

The attached CDE Summary of Form J-13A Modifications reflects substantive revisions to the Form J-13A submitted by the local educational agency to the CDE. This letter and copy of the original Form J-13A should be used to substantiate compliance with statutory instructional time requirements. A copy of this letter and Form J-13A have been emailed to all contact persons listed on the form. Additional information on Form J-13A requests for the 2020–21 school year is available in the Form J-13A section of the 2020–21 Funding and Instructional Time Frequently Asked Questions (FAQs) web page, located at https://www.cde.ca.gov/fg/aa/pa/pafaqs.asp. Any additional questions not addressed in the FAQs should be emailed to attendanceaccounting@cde.ca.gov.

Sincerely,

Wendi McCaskill

Wendi McCaskill, Associate Director
School Fiscal Services Division

WM:at
Attachment

cc: Faris Sabbah, County Superintendent of Schools, Santa Cruz County Office of Education

Happy Valley Enrollment and Interdistrict Transfers

Total Enrollment

	Number of Students 2019-20	Number of IDTs		Number of Students 2020-21	Number of IDTs		Number of Students 2021-22	Number of IDTs
Kinder	18	2		13	1		14	1
1st	16	8		14	2		14	1
2nd	15	9		17	8		16	2
3rd	15	5		16	8		19	8
4th	18	5		11	5		16	8
5th	19	8		18	6		12	4
6th	12	4		16	6		18	6
TOTAL	113	41		105	36		109	30

Happy Valley Enrollment and Interdistrict Transfers

Interdistrict Transfers

In/Out	2019-20	2020-21	2021-22
Bonny Doon	0/0	Kn=1/0 5th=1/0 Total=2/0	1st=1/0 6th=1/0 Total=2/0
Live Oak School District	1st=1/1 2nd=1/0 Total=2/1	TK=0/1 2nd=1/0 3rd=1/0 Total=2/1	Kn=1/0 3rd=1/0 4th=1/0 Total=3/0
Mountain School	1st=1/0 4th=0/1 Total=1/1	2nd=1/0 5th=0/1 Total=1/1	3rd=1/0 6th=0/1 Total=1/1
Pacific Elementary	0/0	Kn=0/1 2nd=0/1 Total=0/2	Kn=0/1 3rd=0/1 6th=0/1 Total=0/3
Santa Cruz City Elementary	Kn=1/0 1st=5/0 2nd=6/0 3rd= 3/0 4th= 2/1 5th=3/1 6th=4/0 Total=23/2	1st=1/0 2nd=5/0 3rd=5/0 4th=3/0 5th=2/0 6th=2/0 Total=18/0	2nd=1/0 3rd=5/0 4th=5/0 5th-=2/0 6th=2/0 Total=15/0
Scotts Valley Unified	TK=0/3 Kn=1/2 1st=0/1 2nd=1/1 3rd=1/1 4th=2/3 5th=1/2 Total=6/13	Kn=0/1 1st=1/2 3rd=1/1 4th=1/0 5th=2/3 6th=1/2 Total=6/8	1st=0/1 2nd=1/2 3rd=0/1 4th=1/1 5th-=1/0 6th=2/0 Total=5/5
SLV	5th=1/0 Total=1/0	6th=1/0 Total=1/0	0/0
Soquel Union	1st=1/0 2nd=1/0 3rd=1/0 4th=1/0 5th=3/0 Total=7/0	2nd=1/0 3rd=1/0 4th=1/0 5th=1/0 6th=2/0 Total=6/0	3rd=1/1 4th=1/0 5th-=1/1 6th=1/0 Total=4/2
Soquel Union	MOU 0	MOU 4th 1/0	MOU 5th 1/0

REPORT OF THE HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT PARCEL TAX INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

The Parcel Tax Citizens' Independent Oversight Committee ("the Committee") has met once in this fiscal year, on June 14, 2021 Via Zoom. That meeting is the basis of this report. The Committee was originally established by the Happy Valley Elementary School District Board of Trustees on March 20, 2019, "with the responsibility of annually reviewing the expenditures of purposes set forth in the measure. Such Committee will provide an annual report to the District Board and the public summarizing its review of expenditures of the proceeds of the education parcel tax and findings relating thereto".

The Committee consists of three citizens of Happy Valley who have no fiscal or contractual relationship with HVESD, and who have varied backgrounds in finance, business and homemaking.

During the Committee's meetings, the following documents and information were reviewed:

- Committee bylaws as established the HVESD Board of Trustees.
- HVESD Board Resolution 17-18-04 calling for the June 5, 2018 parcel tax (measure Q).
- HVESD Board Resolution 18-19-01 confirming successful parcel tax election and directing county auditor-controller to levy voter approved parcel tax.
- Minutes from the June 25, 2020 Committee meeting.
- The prior year committee report.
- HVESD budget reports and unaudited actuals for the fiscal year 20-21.
- Parcel tax exemption criteria and the process to regularly update and review the exemption rolls.

Michelle McKinny, HVESD Superintendent/Principal was available to the Committee to answer questions and provide background information.

There was no public comment at the June 14, 2021 meeting.

The finding of the Committee are as follows:

- The parcel tax funds are being appropriately accounted for by HVESD in accordance with fund accounting principles used by governmental entities, as required by the Governmental Accounting Standards Board. Parcel tax monies are tracked in a separate parcel tax fund.
- The parcel tax funds have been used solely for the purposes described in Measure Q parcel tax ballot language (see ballot language of parcel tax at the end of this report). Based on current budget productions, HVESD appears to be using 2020-2021 parcel tax revenues in a consistent manner, for providing the integration of modern technology into classrooms, supporting quality art and music programs and supporting classroom instruction.
- For the fiscal year 2020-2021, HVESD's general fund projected revenues totaled $1,580,469.36. Parcel tax funding for that year was projected at $52,671.79 or 3.31% of the total budget.
- HVESD's auditor, Robertson and Associates, will review revenue and expenditures from the parcel tax fund during its annual audit.

- The Committee therefore finds that HVESD has spent the parcel tax proceeds as required by law. Additionally, the Committee recognizes the significant and positive contribution the parcel tax proceeds have had. The Committee strongly recommends the HVESD Board of Trustees to continue to work with the Community Foundation and Parent Club to highlight the impact of all supplemental community funding on the continued high quality of Happy Valley School.
- We are attaching the Parcel Tax Financial History, which we feel underscores the role of the parcel tax revenues relative to overall funding of district operations.

The Committee recommends that HVESD Board take the following actions:

- Continue to publicize the purposes for which the parcel tax is being used. The parcel tax is vital to maintaining HVESD's excellent school and to providing a quality education for Happy Valley students that the community expects and benefits from.
- HVESD should make a strong effort to provide information through its newsletter, school board minutes and district website.

This report is provided to the HVESD Board of Trustees at the September 8, 2021, board meeting by the following Committee members:

Raven Harris, Pat O'Connell and Lindsay Patel

<u>Language of Measure Q parcel tax, passed June 5, 2018:</u>

"To support academic excellence, maintain quality art and music programs, integrate modern technology into classrooms, retain high quality teachers and provide local funding that cannot be taken by the State, shall Happy Valley Elementary School District's measure be adopted authorizing the levy of a parcel tax for six years at a rate of $99 per year raising $61,000 annually with an exemption for seniors and with the annual citizens' oversight?"

Parcel Tax Financial History

As of 8/27/2021		18/19 Actual	19/20 Actual	20/21 Actual	21/22 Budget
Revenue					
	Parcel Taxes Rcvd	**53,064.00**	**52,371.00**	**52,236.38**	**52,173.00**
	Contribution			**435.41**	
	Total	**53,064.00**	**52,371.00**	**52,671.79**	**52,173.00**
Expenditures					
	Salaries	11,140.00	18,242.76	33,897.83	33,500.00
	Benefits	1,564.08	2,614.49	4,366.02	7,207.63
	Supplies	7,028.76	11,960.73	-	
	Contracted Services	18,880.16	8,355.16	5,867.94	6,465.37
	Communications	9,620.00	11,039.99	8,540.00	5,000.00
	Travel	4,831.00	157.87	-	
	Total	**53,064.00**	**52,371.00**	**52,671.79**	**52,173.00**
Total General Fund Revenue		1,579,559.72	1,539,214.90	1,580,469.36	1,593,828.94
Parcel Tax as a % of Revenue		3.36%	3.40%	3.31%	3.27%

Activity for Dates 07/01/2020 to 06/30/2021 — Fiscal Year 2020/21

Ref #	Payee/ Customer	Journal #	Check #	Batch #	Description	Trans	Debit	Credit	Debit - Credit
Object 1000 - CERT:TEACHERS S									
(000799) 01-0084-0-1110-1000-1100-200-0000 PARCEL TAX,CERT:TEACHERS									
		GJ21-00002			to move salaries into parcel	09/01/20		523.20	523.20-
		GJ21-00003			to move salaries into parcel	09/01/20	523.20		523.20
					Account Total	06/30/21	523.20	523.20	.00
(001025) 01-0084-0-1110-2100-1130-200-0000 PARCEL TAX,CERT SALARY:EW									
		PR21-00005		20200831-REG	08/31/20 Regular Payroll (Earning	08/31/20	8,700.00		8,700.00
		PR21-00013		20200930-REG	09/30/20 Regular Payroll (Earning	09/30/20	300.00		300.00
		PR21-00017		20201030-REG	10/30/20 Regular Payroll (Earning	10/30/20	6,497.83		6,497.83
		PR21-00021		20201130-REG	11/30/20 Regular Payroll (Earning	11/30/20	300.00		300.00
		PR21-00026		20201229-REG	12/29/20 Regular Payroll (Earning	12/29/20	300.00		300.00
		PR21-00030		20210129-REG	01/29/21 Regular Payroll (Earning	01/29/21	300.00		300.00
		PR21-00034		20210226-REG	02/26/21 Regular Payroll (Earning	02/26/21	300.00		300.00
		PR21-00038		20210331-REG	03/31/21 Regular Payroll (Earning	03/31/21	300.00		300.00
		PR21-00042		20210430-REG	04/30/21 Regular Payroll (Earning	04/30/21	16,450.00		16,450.00
		PR21-00046		20210528-REG	05/28/21 Regular Payroll (Earning	05/28/21	450.00		450.00
					Account Total	06/30/21	33,897.83	.00	33,897.83
Total for Object 1000-CERT SALARY:EWA							34,421.03	523.20	33,897.83
Object 3000 - STRS:CERT									
(001044) 01-0084-0-1110-1000-3101-200-0000 PARCEL TAX,STRS:CERT,INST									
		GJ21-00002			to move salaries into parcel	09/01/20		89.47	89.47-
		GJ21-00003			to move salaries into parcel	09/01/20	89.47		89.47
					Account Total	06/30/21	89.47	89.47	.00
(001041) 01-0084-0-1110-1000-3331-200-0000 PARCEL TAX,MEDICARE:CERT,									
		GJ21-00002			to move salaries into parcel	09/01/20		7.59	7.59-
		GJ21-00003			to move salaries into parcel	09/01/20	7.59		7.59
					Account Total	06/30/21	7.59	7.59	.00
(001045) 01-0084-0-1110-1000-3501-200-0000 PARCEL TAX,STATE UNEMPLOY									
		GJ21-00002			to move salaries into parcel	09/01/20		.26	.26-
		GJ21-00003			to move salaries into parcel	09/01/20	.26		.26
					Account Total	06/30/21	.26	.26	.00
(001046) 01-0084-0-1110-1000-3601-200-0000 PARCEL TAX,WORKERS' COMP:									
		GJ21-00002			to move salaries into parcel	09/01/20		10.01	10.01-
		GJ21-00003			to move salaries into parcel	09/01/20	10.01		10.01
					Account Total	06/30/21	10.01	10.01	.00

Ref #	Payee/ Customer	Journal #	Check #	Batch #	Description	Trans	Debit	Credit	Debit - Credit
Object **3000 - STRS:CERT (continued)**									
(001034) 01-0084-0-1110-2100-3101-200-0000 PARCEL TAX,STRS:CERT,INST									
		PR21-00005		20200831-REG	08/31/20 Regular Payroll (Contribu	08/31/20	1,405.06		1,405.06
		PR21-00013		20200930-REG	09/30/20 Regular Payroll (Contribu	09/30/20	48.46		48.46
		PR21-00017		20201030-REG	10/30/20 Regular Payroll (Contribu	10/30/20	378.47		378.47
		PR21-00021		20201130-REG	11/30/20 Regular Payroll (Contribu	11/30/20	48.46		48.46
		PR21-00026		20201229-REG	12/29/20 Regular Payroll (Contribu	12/29/20	48.46		48.46
		PR21-00030		20210129-REG	01/29/21 Regular Payroll (Contribu	01/29/21	48.46		48.46
		PR21-00034		20210226-REG	02/26/21 Regular Payroll (Contribu	02/26/21	48.46		48.46
		PR21-00038		20210331-REG	03/31/21 Regular Payroll (Contribu	03/31/21	48.46		48.46
		PR21-00042		20210430-REG	04/30/21 Regular Payroll (Contribu	04/30/21	897.69		897.69
		PR21-00046		20210528-REG	05/28/21 Regular Payroll (Contribu	05/28/21	72.68		72.68
					Account Total	06/30/21	3,044.66	.00	**3,044.66**
(001047) 01-0084-0-1110-2100-3311-200-0000 PARCEL TAX,FICA:CERT,INST									
		PR21-00017		20201030-REG	10/30/20 Regular Payroll (Contribu	10/30/20	24.67		24.67
		PR21-00042		20210430-REG	04/30/21 Regular Payroll (Contribu	04/30/21	124.00		124.00
					Account Total	06/30/21	148.67	.00	**148.67**
(001028) 01-0084-0-1110-2100-3331-200-0000 PARCEL TAX,MEDICARE:CERT,									
		PR21-00005		20200831-REG	08/31/20 Regular Payroll (Contribu	08/31/20	126.16		126.16
		PR21-00013		20200930-REG	09/30/20 Regular Payroll (Contribu	09/30/20	4.36		4.36
		PR21-00017		20201030-REG	10/30/20 Regular Payroll (Contribu	10/30/20	94.22		94.22
		PR21-00021		20201130-REG	11/30/20 Regular Payroll (Contribu	11/30/20	4.36		4.36
		PR21-00026		20201229-REG	12/29/20 Regular Payroll (Contribu	12/29/20	4.36		4.36
		PR21-00030		20210129-REG	01/29/21 Regular Payroll (Contribu	01/29/21	4.36		4.36
		PR21-00034		20210226-REG	02/26/21 Regular Payroll (Contribu	02/26/21	4.35		4.35
		PR21-00038		20210331-REG	03/31/21 Regular Payroll (Contribu	03/31/21	4.35		4.35
		PR21-00042		20210430-REG	04/30/21 Regular Payroll (Contribu	04/30/21	238.52		238.52
		PR21-00046		20210528-REG	05/28/21 Regular Payroll (Contribu	05/28/21	6.53		6.53
					Account Total	06/30/21	491.57	.00	**491.57**
(001030) 01-0084-0-1110-2100-3501-200-0000 PARCEL TAX,STATE UNEMPLOY									
		PR21-00005		20200831-REG	08/31/20 Regular Payroll (Contribu	08/31/20	4.36		4.36
		PR21-00013		20200930-REG	09/30/20 Regular Payroll (Contribu	09/30/20	.16		.16
		PR21-00017		20201030-REG	10/30/20 Regular Payroll (Contribu	10/30/20	3.26		3.26
		PR21-00021		20201130-REG	11/30/20 Regular Payroll (Contribu	11/30/20	.16		.16
		PR21-00026		20201229-REG	12/29/20 Regular Payroll (Contribu	12/29/20	.16		.16
		PR21-00030		20210129-REG	01/29/21 Regular Payroll (Contribu	01/29/21	.16		.16

Activity for Dates 07/01/2020 to 06/30/2021 — Fiscal Year 2020/21

Ref #	Payee/ Customer	Journal #	Check #	Batch #	Description	Trans	Debit	Credit	Debit - Credit
Object 3000 - STATE UNEMPLOYM (continued)									
(001030) 01-0084-0-1110-2100-3501-200-0000 PARCEL TAX,STATE UNEMPLOY (continued)									
		PR21-00034		20210226-REG	02/26/21 Regular Payroll (Contribu	02/26/21	.16		.16
		PR21-00038		20210331-REG	03/31/21 Regular Payroll (Contribu	03/31/21	.16		.16
		PR21-00042		20210430-REG	04/30/21 Regular Payroll (Contribu	04/30/21	8.25		8.25
		PR21-00046		20210528-REG	05/28/21 Regular Payroll (Contribu	05/28/21	.24		.24
					Account Total	06/30/21	17.07	.00	17.07
(001032) 01-0084-0-1110-2100-3601-200-0000 PARCEL TAX,WORKERS' COMP:									
		PR21-00005		20200831-REG	08/31/20 Regular Payroll (Contribu	08/31/20	170.45		170.45
		PR21-00013		20200930-REG	09/30/20 Regular Payroll (Contribu	09/30/20	5.88		5.88
		PR21-00017		20201030-REG	10/30/20 Regular Payroll (Contribu	10/30/20	127.28		127.28
		PR21-00021		20201130-REG	11/30/20 Regular Payroll (Contribu	11/30/20	5.88		5.88
		PR21-00026		20201229-REG	12/29/20 Regular Payroll (Contribu	12/29/20	5.88		5.88
		PR21-00030		20210129-REG	01/29/21 Regular Payroll (Contribu	01/29/21	5.88		5.88
		PR21-00034		20210226-REG	02/26/21 Regular Payroll (Contribu	02/26/21	5.88		5.88
		PR21-00038		20210331-REG	03/31/21 Regular Payroll (Contribu	03/31/21	5.88		5.88
		PR21-00042		20210430-REG	04/30/21 Regular Payroll (Contribu	04/30/21	322.22		322.22
		PR21-00046		20210528-REG	05/28/21 Regular Payroll (Contribu	05/28/21	8.82		8.82
					Account Total	06/30/21	664.05	.00	664.05
Total for Object 3000-WORKERS' COMP:C							4,473.35	107.33	4,366.02
Object 5000 - PROF/CONSULT SE									
(001022) 01-0084-0-1110-1000-5800-200-0000 PARCEL TAX,PROF/CONSULT S									
	MYSTERY SCIENCE IN	EX21-00010	948237	AP07132020	PARCEL TECH LEARNING SCIE	07/13/20	99.00		99.00
	Invoiced /Received 07/09/2020		Payment /Receipt # 72527						
	ZEARN, INC	EX21-00012	948239	AP07132020	DISTANCE LEARNING TECH	07/13/20	600.00		600.00
	Invoiced /Received 07/09/2020		Payment /Receipt # 5213						
	DUDLEY, KIMBERLY	EX21-00075	951384	AP09082020A	KINDER/1ST COACHING	09/08/20	1,200.00		1,200.00
	Invoiced /Received 09/03/2020		Payment /Receipt # 09022020						
	DUDLEY, KIMBERLY	EX21-00132	954479	AP10192020	EDUCATIONAL COACHING	10/19/20	625.00		625.00
	Invoiced /Received 10/14/2020		Payment /Receipt # 10012020						
	PUSH PLAY PE	EX21-00274	963316	AP03012021	PARCEL PUSH PLAY PE SUBSC	03/01/21	499.00		499.00
	Invoiced /Received 02/25/2021		Payment /Receipt # 2021-55						
	HAPPILY EVER LAUGH	EX21-00295	964335	AP03152021	VIRTUAL EVENT PARCEL TAX	03/15/21	2,005.00		2,005.00
	Invoiced /Received 03/12/2021		Payment /Receipt # 3-8-21 HAPPILY						

Activity for Dates 07/01/2020 to 06/30/2021 — Fiscal Year 2020/21

Ref #	Payee/ Customer	Journal #	Check #	Batch #	Description	Trans	Debit	Credit	Debit - Credit
Object 5000 - PROF/CONSULT SE (continued)									
(001022) 01-0084-0-1110-1000-5800-200-0000 PARCEL TAX,PROF/CONSULT S (continued)									
	DeMeyer-Guyer, Sarah I	EX21-00384	969275	AP05172021	MAT SUPP, DL MATERIALS, PAF	05/17/21	119.94		119.94
	Invoiced /Received 05/13/2021		Payment /Receipt # 5-13-21						
	REBECCA SETZIOL	EX21-00387	969278	AP05172021	PARCEL BENCHMARKS	05/17/21	720.00		720.00
	Invoiced /Received 05/14/2021		Payment /Receipt # MAY 2021						
					Account Total	06/30/21	5,867.94	.00	5,867.94
(001023) 01-0084-0-1110-1000-5900-200-0000 PARCEL TAX,COMMUNICATIONS									
	IVAN DEI ROSSI	EX21-00142	955113	AP10262020A	TECH PARCEL	10/26/20	4,740.00		4,740.00
	Invoiced /Received 10/23/2020		Payment /Receipt # 390						
	IVAN DEI ROSSI	EX21-00249	961868	AP02092021	PARCEL TECH SERVICE	02/09/21	2,760.00		2,760.00
	Invoiced /Received 02/04/2021		Payment /Receipt # 393						
	IVAN DEI ROSSI	EX21-00313	965455	AP03292021	DL NETWORK SETUP AND PAR	03/29/21	160.00		160.00
	Invoiced /Received 03/25/2021		Payment /Receipt # 397						
	IVAN DEI ROSSI	EX21-00419	971548	AP06142021	PARCEL - TECH SITE SUPPORT	06/14/21	880.00		880.00
	Invoiced /Received 06/10/2021		Payment /Receipt # 400						
					Account Total	06/30/21	8,540.00	.00	8,540.00
Total for Object 5000-COMMUNICATIONS							14,407.94	.00	14,407.94
Object 8000 - Parcel Taxes									
(000797) 01-0084-0-0000-0000-8621-200-0000 PARCEL TAX,Parcel Taxes									
		CT21-00225			DEC 2020 50% TEETER	12/02/20		26,136.00	26,136.00-
		CT21-00464			APRIL 2021 TEETER 45%	04/15/21		23,522.40	23,522.40-
		GJ21-00042			move parcel revenue to corect stri	06/30/21		2,577.98	2,577.98-
					Account Total	06/30/21	.00	52,236.38	52,236.38-
(001178) 01-0084-0-0000-0000-8980-200-0000 PARCEL TAX,CONTRI FR:UNRE									
		GJ21-00001			to contribute parcel tax to donatior	09/01/20		3,159.93	3,159.93-
		GJ21-00004			to contribute parcel tax to donatior	09/01/20	3,159.93		3,159.93
		GJ21-00007			cover expenditures in parcel from	06/22/21		399.79	399.79-
		GJ21-00043			receivable for parcel tax	06/30/21		35.62	35.62-
					Account Total	06/30/21	3,159.93	3,595.34	435.41-
Total for Object 8000-CONTRI FR:UNRES							3,159.93	55,831.72	52,671.79-

Selection Filtered by User Permissions, (Org = 2, Online/Offline = N, Fiscal Year = 2021, Unposted JEs? = N, Actuals Only? = Y, Activity? = N, Assets and Liabilities? = N, Restricted? = Y, Resource = 0084, Obj Digits = 1, Page Break Lvl =)

Activity for Dates 07/01/2020 to 06/30/2021 Fiscal Year 2020/21

Ref #	Payee/ Customer	Journal #	Check #	Batch #	Description	Trans	Debit	Credit	Debit - Credit

Total for Org 002-Happy Valley Elementary School District

	Starting Balance	+ Revenues	- Expenditures	= Calculated Ending Balance
Prior				
Activity		52,671.79	52,671.79	.00
Total		52,671.79	52,671.79	

Selection Filtered by User Permissions, (Org = 2, Online/Offline = N, Fiscal Year = 2021, Unposted JEs? = N, Actuals Only? = Y, Activity? = N, Assets and Liabilities? = N, Restricted? = Y, Resource = 0084, Obj Digits = 1, Page Break Lvl =)

Happy Valley Elementary School District
Resolution #21-22-01
Sufficient Textbooks/Instructional Materials

WHEREAS, the governing board of the Happy Valley Elementary School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 8, 2021, at 3:30 pm o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days' notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, the information provided at the public hearing and to the governing board at the public meeting detailed the The extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional material, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – Engage NY (2016), (TTP),
- Science – K-5 Mystery Science (2017), grades K-6 Foss (2018)
- History-Social Science – Scott-Foresman (K-5) (2006); Teachers' Curriculum Institute (6) (Scholastic News)
- English/language arts, including the English language development component of an adopted program – Lucy Calkins Writers Workshop (2018), grade level novels fiction and non-fiction,

Therefore, it is resolved that for the 2021-2022 school year, the Happy Valley Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing Resolution was duly adopted at a meeting of the Board of Trustees of the Happy Valley Elementary School District on September 8, 2021, by the following called a vote:

AYES _______ ____

NOES _______ ____

ABSTAIN_______ ____

ABSENT_______ ____

____________________ ____________________

Kyle Frandle, President Date
Board of Trustees
Happy Valley Elementary School District

____________________ ____________________

Michelle Stewart, Administrator Date
Secretary to the Board
Happy Valley Elementary School District

HAPPY VALLEY SCHOOL DISTRICT
RESOLUTION #21-22-02
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 2020-21 fiscal year and a projected Gann Limit for the 2021-22 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 2020-21 and 2021-22 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 2020-21 and 2021-22 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 8, 2021.

Ayes: _____

Noes: _____

Absent: _______

Attest: ____

Michelle Stewart, Administrator Date
Secretary of the Board

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 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: ____________________ Date of Meeting: Sep 08, 2021
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ____________________ Date: ____________
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Anna Seymour	Michelle Stewart
Name	Name
Financial Analyst	Superintendent
Title	Title
831 466-5622	831-429-1456
Telephone	Telephone
aseymour@santacruzcoe.org	mstewart@hvesd.com
E-mail Address	E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2020-21 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)	46.88%
	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 2022-23 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
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	$1,202,330.35
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$1,202,330.35
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	8.96%
		1/15/2021

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	329,634.41		
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			329,634.41		
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)			329,634.41		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,103.91	5,000.00	137.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,103.91	5,000.00	137.7%
TOTAL, REVENUES			2,103.91	5,000.00	137.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
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	20,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2,103.91	5,000.00	137.7%
5) TOTAL, REVENUES			2,103.91	5,000.00	137.7%
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)			2,103.91	5,000.00	137.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,103.91	25,000.00	13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,530.50	329,634.41	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,530.50	329,634.41	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,530.50	329,634.41	7.2%
2) Ending Balance, June 30 (E + F1e)			329,634.41	354,634.41	7.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	256,317.09	272,934.38	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	73,317.32	81,700.03	11.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	10,139.26	500.00	-95.1%
5) TOTAL, REVENUES			10,139.26	500.00	-95.1%
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	768.75	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			768.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,370.51	500.00	-94.7%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,370.51	500.00	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	350.68	9,721.19	2672.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350.68	9,721.19	2672.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350.68	9,721.19	2672.1%
2) Ending Balance, June 30 (E + F1e)			9,721.19	10,221.19	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,721.19	10,221.19	5.1%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,071.19		
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			10,071.19		
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	350.00		
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			350.00		
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)			9,721.19		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	43.50	500.00	1049.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	10,095.76	0.00	-100.0%
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			10,139.26	500.00	-95.1%
TOTAL, REVENUES			10,139.26	500.00	-95.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	768.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			768.75	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%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			768.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	10,139.26	500.00	-95.1%
5) TOTAL, REVENUES			10,139.26	500.00	-95.1%
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		768.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			768.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,370.51	500.00	-94.7%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,370.51	500.00	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	350.68	9,721.19	2672.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350.68	9,721.19	2672.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350.68	9,721.19	2672.1%
2) Ending Balance, June 30 (E + F1e)			9,721.19	10,221.19	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,721.19	10,221.19	5.1%
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	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	9,721.19	10,221.19
Total, Restricted Balance		9,721.19	10,221.19

Unaudited Actuals
Foundation Permanent Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	225,204.28	500.00	-99.8%
5) TOTAL, REVENUES			225,204.28	500.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,891.65	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			9,891.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,312.63	500.00	-99.8%
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	19,223.00	New
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	(19,223.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,312.63	(18,723.00)	-108.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,821.47	1,156,134.10	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,821.47	1,156,134.10	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,821.47	1,156,134.10	22.9%
2) Ending Balance, June 30 (E + F1e)			1,156,134.10	1,137,411.10	-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	1,098,541.81	1,098,541.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	57,592.29	38,869.29	-32.5%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,592.29		
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	1,098,541.81		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,156,134.10		
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)			1,156,134.10		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	392.89	500.00	27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	222,380.39	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,431.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			225,204.28	500.00	-99.8%
TOTAL, REVENUES			225,204.28	500.00	-99.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	9,891.65	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,891.65	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			9,891.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	19,223.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	19,223.00	New
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)			0.00	(19,223.00)	New

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	225,204.28	500.00	-99.8%
5) TOTAL, REVENUES			225,204.28	500.00	-99.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		9,891.65	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			9,891.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			215,312.63	500.00	-99.8%
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	19,223.00	New
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	(19,223.00)	New

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,312.63	(18,723.00)	-108.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,821.47	1,156,134.10	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,821.47	1,156,134.10	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,821.47	1,156,134.10	22.9%
2) Ending Balance, June 30 (E + F1e)			1,156,134.10	1,137,411.10	-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	1,098,541.81	1,098,541.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	57,592.29	38,869.29	-32.5%
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	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	1,098,541.81	1,098,541.81
Total, Restricted Balance		1,098,541.81	1,098,541.81

Happy Valley Cash Flow
2020-21 Unaudited Actuals

			July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	1,027,373.76	1,027,373.76	949,067.54	809,688.20	739,102.68	631,405.36	527,854.52	1,022,005.81	944,295.57	848,263.69	942,752.54	1,317,535.94	1,290,174.82	1,258,465.64	1,027,373.76
B. Receipts																
Revenue Limit:																
State Aid:	8010-8019	*95,749*	21,602	11,081	16,550	560	-	5,468	4,433	2,599	6,739	1,225	1,210	24,282		95,749
Property Tax	8020-8079	*1,082,424*	-	-	13,732	4,502	889	530,874	2,036	223	160	475,559	2,059	52,389	-	1,082,424
Other	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	*95,805*	490	1,600	28,796	(10,635)	6,279	4,229	1,770	482	2,307	3,290	27,120	30,077	-	95,805
Other State Rev	8300-8599	*173,918*	6	-	12,796	(1,618)	3,520	-	6,478	-	5,973	1,859	53,505	91,398	-	173,918
Other Local Rev	8600-8799	*132,574*	944	944	3,943	(21,868)	3,890	46,681	5,132	11,999	499	27,450	3,902	49,058	-	132,574
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		*1,580,469*	23,043	13,625	75,817	(29,059)	14,578	587,252	19,850	15,302	15,679	509,383	87,796	247,203	-	1,580,469
C. Disbursements																
Certificated Salary	1000-1999	*685,275*	14,326	65,920	58,491	66,869	60,925	60,304	60,200	66,158	66,232	83,252	64,984	17,617	-	685,275
Classified Salary	2000-2999	*138,390*	10,517	10,517	10,517	10,517	10,517	10,517	10,517	10,517	11,311	18,174	14,253	10,517	-	138,390
Employee Benefits	3000-3999	*325,478*	8,318	19,658	24,688	24,202	24,274	24,169	24,149	25,292	25,399	27,899	25,041	72,389	-	325,478
Supplies	4000-4999	*80,040*	-	4,937	24,558	7,875	16,828	1,564	706	2,546	10,470	3,483	1,935	5,136		80,040
Services	5000-5999	*217,037*	24,266	21,258	33,760	26,797	12,764	7,196	4,013	14,538	15,663	8,382	14,590	33,811		217,037
Other Outgo	7000-7499	*126*	-	-	136	-	-	-	-	-	-	-	-	(11)	-	126
Interfund Transf Out	7600-7629	*20,000*	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000
Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-		-	-
Total Disbursements		*1,466,347*	57,427	122,289	152,149	136,260	125,308	103,750	99,585	119,051	129,075	141,189	120,803	159,459	-	1,466,346
Accounts Receivable	9120-9330	156,926				49,884		-	-	-	203,146	-	-	(96,104)		156,926
Unexplained Variance:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	9510-9659	39,957	(43,922)	(30,715)	5,746	7,738	7,180	10,649	2,025	7,717	4,739	6,590	5,646	(23,349)	-	(39,957)
D. Net Cash Flow			(78,306)	(139,379)	(70,586)	(107,697)	(103,551)	494,151	(77,710)	(96,032)	94,489	374,783	(27,361)	(31,709)	-	231,092
E. Ending Cash			949,068	809,688	739,103	631,405	527,855	1,022,006	944,296	848,264	942,753	1,317,536	1,290,175	1,258,466	1,258,466	1,258,466

ACTUAL = Green
TENTATIVE = Orange
PROJECTED = Blue

	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	(165,816.50)		(165,816.50)	(22,657.25)		(188,473.75)
Buildings	(940,581.36)		(940,581.36)	(14,146.61)		(954,727.97)
Equipment			0.00			0.00
Total accumulated depreciation	(1,106,397.86)	0.00	(1,106,397.86)	(36,803.86)	0.00	(1,143,201.72)
Total capital assets being depreciated, net	470,971.14	0.00	470,971.14	(36,803.86)	0.00	434,167.28
Governmental activity capital assets, net	470,971.14	0.00	470,971.14	(36,803.86)	0.00	434,167.28
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	173,551.88		173,551.88	768.75		174,320.63
Total capital assets not being depreciated	173,551.88	0.00	173,551.88	768.75	0.00	174,320.63
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	173,551.88	0.00	173,551.88	768.75	0.00	174,320.63

Description	2020-21 Unaudited Actuals P-2 ADA	2020-21 Unaudited Actuals Annual ADA	2020-21 Unaudited Actuals Funded ADA	2021-22 Budget Estimated P-2 ADA	2021-22 Budget Estimated Annual ADA	2021-22 Budget 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	107.70	107.70	109.37
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	107.70	107.70	109.37
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	107.70	107.70	109.37
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	685,275.43	301	0.00	303	685,275.43	305	0.00		307	685,275.43	309
2000 - Classified Salaries	138,390.26	311	0.00	313	138,390.26	315	0.00		317	138,390.26	319
3000 - Employee Benefits	325,478.24	321	0.00	323	325,478.24	325	0.00		327	325,478.24	329
4000 - Books, Supplies Equip Replace. (6500)	80,039.97	331	0.00	333	80,039.97	335	7,892.92		337	72,147.05	339
5000 - Services. . . & 7300 - Indirect Costs	217,036.82	341	0.00	343	217,036.82	345	15,523.09		347	201,513.73	349
				TOTAL	1,446,220.72	365			TOTAL	1,422,804.71	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	461,224.89	375
2. Salaries of Instructional Aides Per EC 41011	2100	8,183.34	380
3. STRS	3101 & 3102	111,345.92	382
4. PERS	3201 & 3202	0.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	8,280.22	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	69,250.68	385
7. Unemployment Insurance	3501 & 3502	311.77	390
8. Workers' Compensation Insurance	3601 & 3602	8,350.50	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)		666,947.32	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		666,947.32	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		46.88%	
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)	46.88%
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)	1,422,804.71
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2019-20 Actual			2020-21 Actual		
(2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,159,096.07		1,159,096.07			1,202,330.35
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	109.37		109.37			109.37
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
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	2020-21 P2 Report			2021-22 P2 Estimate		
(2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	109.37		109.37	107.70		107.70
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			107.70
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,581.00		5,581.00	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)	1,055,138.09		1,055,138.09	1,154,583.00		1,154,583.00
5. Unsecured Roll Taxes (Object 8042)	17,931.21		17,931.21	17,860.00		17,860.00
6. Prior Years' Taxes (Object 8043)	3,773.70		3,773.70	1,338.00		1,338.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	52,236.38		52,236.38	52,173.00		52,173.00
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)	1,134,660.38	0.00	1,134,660.38	1,231,985.00	0.00	1,231,985.00
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)	1,134,660.38	0.00	1,134,660.38	1,231,985.00	0.00	1,231,985.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2019-20 Actual			2020-21 Actual	
(2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,159,096.07		1,159,096.07			1,202,330.35
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	109.37		109.37			109.37
ADJUSTMENTS TO PRIOR YEAR LIMIT		Adjustments to 2019-20			Adjustments to 2020-21	
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		2020-21 P2 Report			2021-22 P2 Estimate	
(2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	109.37		109.37	107.70		107.70
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			107.70
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2020-21 Actual			2021-22 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,581.00		5,581.00	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)	1,055,138.09		1,055,138.09	1,154,583.00		1,154,583.00
5. Unsecured Roll Taxes (Object 8042)	17,931.21		17,931.21	17,860.00		17,860.00
6. Prior Years' Taxes (Object 8043)	3,773.70		3,773.70	1,338.00		1,338.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	52,236.38		52,236.38	52,173.00		52,173.00
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)	1,134,660.38	0.00	1,134,660.38	1,231,985.00	0.00	1,231,985.00
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)	1,134,660.38	0.00	1,134,660.38	1,231,985.00	0.00	1,231,985.00

	2020-21 Calculations			2021-22 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)			11,389.04			13,599.96
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)			11,389.04			13,599.96
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	95,749.00		95,749.00	21,874.00		21,874.00
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	21,874.00	0.00	21,874.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,580,469.36		1,580,469.36	1,593,828.94		1,593,828.94
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,485.48		7,485.48	12,000.00		12,000.00

D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual	2021-22 Budget
PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	1,159,096.07	1,202,330.35
2. Inflation Adjustment	1.0373	1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0000	0.9847
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	1,202,330.35	1,251,774.15
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	1,134,660.38	1,231,985.00
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	12,924.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	79,059.01	21,874.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	79,059.01	21,874.00
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])	5,775.82	9,511.97
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	1,140,436.20	1,241,496.97
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)	73,283.19	21,874.00
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	1,140,436.20	
b. State Subventions (Line D8)	73,283.19	
c. Less: Excluded Appropriations (Line C23)	11,389.04	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	1,202,330.35	

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	2020-21 Actual			2021-22 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			1,202,330.35			1,251,774.15
12. Appropriations Subject to the Limit (Line D9d)			1,202,330.35			

* Please provide below an explanation for each entry in the adjustments column.

Anna Seymour
Gann Contact Person

831 466-5622
Contact Phone Number

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) — 62,759.01
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) — 1,086,384.92

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) — 5.78%

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)	95,255.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,055.00
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)	5,539.28
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)	104,849.53
9. Carry-Forward Adjustment (Part IV, Line F)	16,287.90
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	121,137.43
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	788,002.36
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	352,459.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,458.14
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)	89,062.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	12,092.50
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)	90,295.94
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)	9,891.65
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,351,262.84
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	7.76%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	8.96%

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)	104,849.53
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	16,701.75
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.79%) times Part III, Line B19); zero if negative	16,287.90
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.79%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.79%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	16,287.90

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:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	16,287.90

Approved indirect cost rate: 7.79%
Highest rate used in any program: 7.79%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	14,372.35	1,118.65	7.78%
01	4035	2,387.97	186.03	7.79%
01	5810	24,088.13	1,874.87	7.78%
01	6500	54,729.63	4,263.44	7.79%

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	86,516.49		44,772.31	131,288.80
2. State Lottery Revenue	8560	19,387.56		8,410.95	27,798.51
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)		105,904.05	0.00	53,183.26	159,087.31
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	7,892.92		0.00	7,892.92
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,623.09			10,623.09
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)		18,516.01	0.00	0.00	18,516.01
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	87,388.04	0.00	53,183.26	140,571.30
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.

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2020-21 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,466,346.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	93,328.50
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	20,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				20,000.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,353,017.80

Section II - Expenditures Per ADA		**2020-21 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)		12,371.01

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,442,168.36	13,186.14
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)	1,442,168.36	13,186.14
B. Required effort (Line A.2 times 90%)	1,297,951.52	11,867.53
C. Current year expenditures (Line I.E and Line II.B)	1,353,017.80	12,371.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 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

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	770,111.77	371,528.04	1,141,639.81	182,264.38		1,323,904.19
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	73,736.98	30,378.20	104,115.18	16,622.13		120,737.31
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					20,125.58	20,125.58
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,579.22		1,579.22
—	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**	843,848.75	401,906.24	1,245,754.99	200,465.73	20,125.58	1,466,346.30

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	723,463.52	46,648.25	0.00	0.00	0.00	0.00	0.00			0.00	0.00	770,111.77
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	64,538.84	0.00	0.00	0.00	9,198.14	0.00	0.00			0.00	0.00	73,736.98
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
8100	Community Services		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
Total Direct Charged Costs		788,002.36	46,648.25	0.00	0.00	9,198.14	0.00	0.00	0.00	0.00	0.00	0.00	843,848.75

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	280,638.19	90,889.85	0.00	371,528.04
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)	25,432.83	4,945.37	0.00	30,378.20
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		306,071.02	95,835.22	0.00	401,906.24

Unaudited Actuals
2020-21
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	89,062.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	12,092.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	95,255.25
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,055.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	200,465.73
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	843,848.75
2	Total Allocated Costs (from Form PCR, Column 2, Total)	401,906.24
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,245,754.99
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)	9,891.65
5	Total Direct Charged Costs in Other Funds	9,891.65
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	1,255,646.64
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	15.97%

Unaudited Actuals
2020-21
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)				20,125.58	20,125.58
Total Other Costs	0.00	0.00	0.00	20,125.58	20,125.58

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		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)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	305,811.02	260.00	95,835.22	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K-12			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)			0.58	0.58	0.66		
6000	ROC/P							
Other Goals	**Description**							
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		0.00	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, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								7
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	40,749.06		40,749.06
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	7,185.92		7,185.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,802.00		25,802.00
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	0.00	0.00	0.00	0.00	0.00	73,736.98	0.00	73,736.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,382.09		5,382.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	30,378.18							30,378.18
	Total Indirect Costs and PCR Allocations	30,378.18	0.00	0.00	0.00	0.00	5,382.09	0.00	35,760.27
	TOTAL COSTS	30,378.18	0.00	0.00	0.00	0.00	79,119.07	0.00	109,497.25
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	12,483.70		12,483.70
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	1,888.65		1,888.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	14,372.35	0.00	14,372.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,118.65		1,118.65
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	1,118.65	0.00	1,118.65
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	15,491.00	0.00	15,491.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								15,491.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	28,265.36		28,265.36
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	5,297.27		5,297.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,802.00		25,802.00
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	0.00	0.00	0.00	0.00	0.00	59,364.63	0.00	59,364.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	4,263.44		4,263.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	30,378.18							30,378.18
	Total Indirect Costs and PCR Allocations	30,378.18	0.00	0.00	0.00	0.00	4,263.44	0.00	34,641.62
	TOTAL BEFORE OBJECT 8980	30,378.18	0.00	0.00	0.00	0.00	63,628.07	0.00	94,006.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								94,006.25
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	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
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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								0.00

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 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 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL 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. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	0.00	0.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	0.00

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 Expenditures by LEA (LE-CY) and the 2019-20 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

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

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

SELPA: 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 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 Actual Expenditures (LE-CY Worksheet) FY 2020-21	Column B Actual Expenditures Comparison Year FY 2019-20	Column C 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	109,497.25		
b. Less: Expenditures paid from federal sources	15,491.00		
c. Expenditures paid from state and local sources	94,006.25	93,062.65	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		93,062.65	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	94,006.25	93,062.65	943.60

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 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	109,497.25		
b. Less: Expenditures paid from federal sources	15,491.00		
c. Expenditures paid from state and local sources	94,006.25	93,062.65	
Add/Less: Adjustments 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	94,006.25	93,062.65	
d. Special education unduplicated pupil count	7	10	
e. Per capita state and local expenditures (A2c/A2d)	13,429.46	9,306.27	4,123.19

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 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	0.00	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	0.00	8,750.00	(8,750.00)

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 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 local expenditures only.			
a. Expenditures paid from local sources	0.00	8,750.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		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	0.00	8,750.00	
b. Special education unduplicated pupil count	7	10	
c. Per capita local expenditures (B2a/B2b)	0.00	875.00	(875.00)

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

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Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 Expenditures by SELPA (SE-CY)

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

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 Expenditures by SELPA (SE-CY)

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

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 Expenditures by SELPA (SE-CY)

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.

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by LEA (LB-B)

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								7
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,513.13		49,513.13
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	8,194.36		8,194.36
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	31,083.00		31,083.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	88,790.49	0.00	88,790.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,469.86		6,469.86
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	6,469.86	0.00	6,469.86
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	95,260.35	0.00	95,260.35
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	36,376.23		36,376.23
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	6,637.46		6,637.46
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	31,083.00		31,083.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	74,096.69	0.00	74,096.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,298.66		5,298.66
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	5,298.66	0.00	5,298.66
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	79,395.35	0.00	79,395.35
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								79,395.35

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)								12,161.89
	TOTAL COSTS								12,161.89

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

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2020-21 Expenditures by LEA (LE-B)

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								7
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	40,749.06		40,749.06
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	7,185.92		7,185.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,802.00		25,802.00
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	0.00	0.00	0.00	0.00	0.00	73,736.98	0.00	73,736.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,382.09		5,382.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	30,378.18							30,378.18
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,382.09	0.00	5,382.09
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	79,119.07	0.00	79,119.07
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	12,483.70		12,483.70
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	1,888.65		1,888.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	14,372.35	0.00	14,372.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,118.65		1,118.65
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	1,118.65	0.00	1,118.65
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	15,491.00	0.00	15,491.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								15,491.00

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2020-21 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	28,265.36		28,265.36
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	5,297.27		5,297.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,802.00		25,802.00
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	0.00	0.00	0.00	0.00	0.00	59,364.63	0.00	59,364.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	4,263.44		4,263.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	30,378.18							30,378.18
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	4,263.44	0.00	4,263.44
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	63,628.07	0.00	63,628.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								63,628.07
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	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
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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								0.00

* 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 2021-22 Budget by LEA (LB-B) and the 2020-21 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 2021-22 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 2021-22 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 Budgeted Amounts (LB-B Worksheet) FY 2021-22	Column B Actual Expenditures Comparison Year FY 2020-21	Column C 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	95,260.35		
b. Less: Expenditures paid from federal sources	15,865.00		
c. Expenditures paid from state and local sources	79,395.35	94,006.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(30,378.18)	
Comparison year's expenditures, adjusted for MOE calculation		63,628.07	
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	79,395.35	63,628.07	15,767.28

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 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	95,260.35		
b. Less: Expenditures paid from federal sources	15,865.00		
c. Expenditures paid from state and local sources	79,395.35	94,006.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(30,378.18)	
Comparison year's expenditures, adjusted for MOE calculation		63,628.07	
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	79,395.35	63,628.07	
d. Special education unduplicated pupil count	7	7	
e. Per capita state and local expenditures (A2c/A2d)	11,342.19	9,089.72	2,252.47

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 2021-22	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	12,161.89	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	12,161.89	8,750.00	3,411.89

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 2021-22	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	12,161.89	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	12,161.89	8,750.00	
b. Special education unduplicated pupil count	7	10	
c. Per capita local expenditures (B2a/B2b)	1,737.41	875.00	862.41

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

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Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by SELPA (SB-B)

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by SELPA (SB-B)

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

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

SELPA: 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 (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: 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	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	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.

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	IDEA	Title I	Title II	REAP	CARES	GEER	ESSER
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3310	3010	4035	5811	3220	3215	3210
REVENUE OBJECT	8181	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	15,491.00	12,840.00	2,574.00	25,963.00	28,796.00	5,060.00	6,437.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,491.00	12,840.00	2,574.00	25,963.00	28,796.00	5,060.00	6,437.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	15,491.00	12,840.00	2,574.00	25,963.00	28,796.00	5,060.00	6,437.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		9,484.00	762.00	25,963.00	28,796.00	5,060.00	2,728.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	9,484.00	762.00	25,963.00	28,796.00	5,060.00	2,728.00
EXPENDITURES							
9. Donor-Authorized Expenditures	15,491.00	12,840.00	2,574.00	25,963.00	28,796.00	5,060.00	2,604.50
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	15,491.00	12,840.00	2,574.00	25,963.00	28,796.00	5,060.00	2,604.50
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,491.00)	(3,356.00)	(1,812.00)	0.00	0.00	0.00	123.50
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	3,832.50
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	9,484.00	762.00	25,963.00	28,796.00	5,060.00	2,728.00

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	97,161.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	97,161.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	97,161.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	72,793.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	72,793.00
EXPENDITURES	
9. Donor-Authorized Expenditures	93,328.50
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	93,328.50
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)	(20,535.50)
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)	3,832.50
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)	72,793.00

2020-21 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Spec Ed	TOTAL
RESOURCE CODE	6500	
REVENUE OBJECT	8792	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	58,993.07	58,993.07
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	58,993.07	58,993.07
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	58,993.07	58,993.07
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	43,255.23	43,255.23
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	43,255.23	43,255.23
EXPENDITURES		
9. Donor-Authorized Expenditures	58,993.07	58,993.07
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	58,993.07	58,993.07
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)	(15,737.84)	(15,737.84)
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)	43,255.23	43,255.23

2020-21 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Mental Health	Mental Health	Lottery	Class BG	LPSBG	COVID	ELO
RESOURCE CODE	6512	6546	6300	7311	7510	7420	7425
REVENUE OBJECT	8590	8590	8560	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	24,182.71		44,772.31	850.00	1,010.00		
2. a. Current Year Award		5,895.00	8,410.95			7,965.00	58,216.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,895.00	8,410.95	0.00	0.00	7,965.00	58,216.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	24,182.71	5,895.00	53,183.26	850.00	1,010.00	7,965.00	58,216.00
REVENUES							
5. Cash Received in Current Year		5,895.00	6,886.07			7,965.00	58,216.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,524.88	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,524.88	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,895.00	8,410.95	0.00	0.00	7,965.00	58,216.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,000.00				988.00	7,965.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,000.00	0.00	0.00	0.00	988.00	7,965.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	21,182.71	5,895.00	53,183.26	850.00	22.00	0.00	58,216.00

2020-21 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ELO	COVID	TOTAL
RESOURCE CODE	7426	7388	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		1,900.00	72,715.02
2. a. Current Year Award	6,468.00		86,954.95
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,468.00	0.00	86,954.95
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,468.00	1,900.00	159,669.97
REVENUES			
5. Cash Received in Current Year	6,468.00		85,430.07
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	1,524.88
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,524.88
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	6,468.00	0.00	86,954.95
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	1,900.00	13,853.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,900.00	13,853.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	6,468.00	0.00	145,816.97

2020-21 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Life Lab	Donation Misc	Wharf to Wharf	NMSFO	**TOTAL**
RESOURCE CODE	9003	9009	9015	9059	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)		MISC			
AWARD					
1. Prior Year Restricted Ending Balance	717.29	20,573.80	1,611.08	1,102.36	24,004.53
2. a. Current Year Award		3,625.00			3,625.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,625.00	0.00	0.00	3,625.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	717.29	24,198.80	1,611.08	1,102.36	27,629.53
REVENUES					
5. Cash Received in Current Year		3,625.00			3,625.00
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
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
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,625.00	0.00	0.00	3,625.00
EXPENDITURES					
10. Donor-Authorized Expenditures		9,701.83			9,701.83
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	9,701.83	0.00	0.00	9,701.83
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	717.29	14,496.97	1,611.08	1,102.36	17,927.70

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	

SACS2021ALL Financial Reporting Software - 2021.1.1
8/26/2021 3:13:37 PM

44-69757-0000000

Unaudited Actuals
2020-21 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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Unaudited Actuals
2021-22 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.

Happy Valley Elementary School District
Instructional Materials Funding Realignment Program (IMFRP)
Certification of Provison of Standards-Aligned Instructional Materials

The local governing board of the Happy Valley Elementary School District hereby certifies that as of this date, each pupil in the district, in kindergarten through grade six, has been provided with standards-aligned textbook or basic instructional materials in each of the following areas:

History/Social Science

Mathematics

Reading/Language Arts

Science

The instructional materials were purchased from an approved standards-aligned state adoption list as required by CCR, Title 5, Section 9531

Certification was approved by the local governing board at a public meeting held on September 8. 2021

QUARTERLY DISTRICT STATUS REPORT OF UNIFORM COMPLAINTS
TO THE COUNTY SUPERINTENDENT OF SCHOOLS
QUARTER ENDED June 30, 2021

DISTRICT: **Happy Valley Elementary** Date Reported to District Governing Board September 8, 2021

I. INSTRUCTIONAL MATERIALS

A) Insufficient textbooks or instructional materials in the classroom:

# of Complaints	# of Complaints Resolved	# of Complaints Unresolved*
0	0	0

- **Explanation:**

B) Insufficient textbooks or instructional materials to take home:

# of Complaints	# of Complaints Resolved	# of Complaints Unresolved*
0	0	0

- **Explanation:**

C) Textbooks or instructional materials in poor or unusable condition:

# of Complaints	# of Complaints Resolved	# of Complaints Unresolved*
0	0	0

- **Explanation:**

II. TEACHER VACANCY OR MISASSIGNMENT

A) No assigned certified teacher at beginning of semester:

# of Complaints	# of Complaints Resolved	# of Complaints Unresolved*
0	0	0

- **Explanation:**

B) Teacher lacking credentials or training to teach English Language Learners (ELL) with More than 20% Ell in class:

# of Complaints	# of Complaints Resolved	# of Complaints Unresolved*
0	0	0

- **Explanation:**

D) Teacher instructing class lacking subject matter competency:

# of Complaints	# of Complaints Resolved	# of Complaints Unresolved*
0	0	0

- **Explanation:**

III. FACILITIES

A) Conditions pose an emergency or urgent threat to the health or safety of students/staff:

# of Complaints	# of Complaints Resolved	# of Complaints Unresolved*
0	0	0

- **Explanation:**

Local Control Accountability Plan 2021-22

<u>Happy Valley Elementary School Mission and Vision</u>

- Provide continuous improvement
- Dedication to the arts and music
- Develop the whole child
- Provide students with an academic setting that will ensure success both in secondary and college settings.

Because of the small size of Happy Valley School, and the lack of significant subgroups, the LCAP is written to meet the needs of all students, with supplemental funds (LCFF) principally directed towards unduplicated students

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

- Provide instructional aides $100,000 *Parent Club*
- Attendance initiative program **$200** ***LCFF***
- Social Emotional Learning~counselor and Peacebuilders program **$1600** *LCFF*
- Volunteer Activity Log and actively involve parents *no cost*
- Social Justice and Equity Training and Supplies $5000 *Local Fund*
- Improve school website for communication; provide resources $100 *Local Fund*

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

- FOSS Science Curriculum purchase and training $11,000 *Local Funds*
- Teachers will continue the work with TTP (Teaching Through Problem Solving) $5000 *Local Funds*
- Staff will continue to use the Lucy Calkins Writers workshop curriculum and work as a team on conferencing skills with students. $2000 *Local Funds*
- By 2022-23, the school will implement Readers Workshop Curriculum. $10,000 *Local Funds*
- Benchmark Assessments *no cost*
- All 6th grade students will be ready to graduate from HVS and be successful in middle school as evidenced by the report card, benchmarks and CAASPP test scores. *no cost*
- Intervention Teacher **$13,000** ***LCFF***
- An intervention instructional aide will be hired to work collaboratively with teachers and Academic Coach. $14,000 *ELO; $14,300 Title I*

Local Control Accountability Plan 2021-22

Changes made to the LCAP, August, 2021

LCFF (supplemental funding)=$17,195 must be used for unduplicated students first, and must be delineated within the LCAP

For all goals, I reconfigured the metrics with actual baselines and outcomes.

Goal 1:
Moved Social and Emotional Well being wording from Goal 2 to Goal 1.
Moved Academic Coach to Goal 2.
Attendance Initiative Program $200 moved from Local funds to LCFF
Social Emotional Learning: Moved counselor to personnel. Added $1000 for supplies for the Peacebuilder program (taken from "scholarships")
Social Justice and Equity training: Moved $5000 from LCFF to Local funds; split the funding between personnel and non-personnel (materials)
School website Decrease $1000 to $100 (cost of website)
Moved the intervention aide to Goal 2.
Removed the action step about the new homework policy and report card.

Goal 2:
Moved Academic Coach~changed title to Intervention Teacher $13,000 set aside LCFF Moved Intervention Aide. Contributing.
Readers' Workshop: Changed timeline to 2022-2023; moved funding to personnel.
TTP: Moved to Personnel. Removed SVMI
Removed Tech Goal, as it is also in Goal 3.

Goal 3:
Academic Coach: Reduced funding by $13,000, included in Goal 2. Added funding here.
Mental health counselor: Moved $500 to LCFF, Contributing
Changed wording for scholarships. Decreased amount to $2000. Contributing.

CSBA MANUAL MAINTENANCE SERVICE CHECKLIST – July 2021

District Name: Happy Valley Elementary School

Contact Name: Michelle Stewart Phone: 831-429-1456 Email: mstewart@hvesd.com

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
BP 6157	Distance Learning	**Delete BP** ☑Yes ☐No	9/8/21
BP 6158	Independent Study		⎮
AR 6158	Independent Study		⎮

CSBA POLICY GUIDE SHEET
July 2021

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

DELETE - Board Policy 6157 - Distance Learning

Policy deleted due to expiration of emergency legislation that temporarily waived apportionment requirements to permit distance learning for the 2020-2021 school year.

Board Policy 6158 - Independent Study

Policy updated to reflect **NEW LAW (AB 130, 2021)** which requires all districts, for the 2021-22 school year, to offer independent study to meet the educational needs of students unless a waiver is obtained and to adopt policy with specified components in order to generate apportionment for independent study. Policy updates the minimum period of time permitted for independent study to be three consecutive school days, requires an evaluation to determine if the student should continue in independent study if the student fails to make satisfactory educational progress, and requires that content be aligned to grade level standards including the requirement for high schools to offer access to all courses offered by the district for graduation and approved as creditable for A-G admission criteria. Policy also updated to include the requirement for live interaction and/or synchronous instruction based on grade level, tiered reengagement strategies for students not generating attendance for a specified period of time, expeditious transition for students whose families wish to return to in-person instruction, notice to parents/guardians of specified information, the provision of a student-parent-educator conference, upon request, prior to enrollment and/or disenrollment, and the keeping of additional records including documentation of each student's participation in live interaction and synchronous instruction on each school day, as applicable. Policy updated to include material formerly in the AR regarding requirements for independent study and written agreements as well as new requirements regarding the same, including that written agreements must include a detailed statement of academic and other supports that will be provided to address the needs of particular students, that the agreement may be signed electronically as specified, and that, for the 2021-22 school year, the written agreement must be signed no later than 30 days after the first day of instruction. Policy updated to include material formerly in the AR regarding course-based independent study and to generally align the requirements of course-based independent study with the requirements for general independent study.

Administrative Regulation 6158 - Independent Study

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which includes, adding definitions for "live interaction," "student-parent-educator conference" and "synchronous instruction," the requirement for all districts for the 2021-22 school year to offer independent study to meet the educational needs of students unless the district has obtained a waiver, that independent study may be offered to students whose health would be put at risk by in-person instruction as determined by the parent/guardian, the assurance of access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work, and the documentation of each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable. Material regarding requirements for independent study, written agreements and course-based independent study moved to BP.

INDEPENDENT STUDY

The Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time basis or on a part-time basis in conjunction with part- or full-time classroom study.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course.

(cf. 0420.4 - Charter School Authorization)
(cf. 6181 - Alternative Schools/Programs of Choice)

A student's participation in independent study shall be voluntary. (Education Code 51747, 51749.5)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

The minimum period of time for any independent study option shall be three consecutive school days.

General Independent Study Requirements

For the 2021-22 school year, the district shall offer independent study, as specified in Education Code 51745, to meet the educational needs of students unless the district has obtained a waiver. (Education Code 51745)

For the 2022-23 school year and thereafter, the Superintendent or designee may continue to offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

(cf. 5147 - Dropout Prevention)
(cf. 6011 - Academic Standards)
(cf. 6143 - Courses of Study)

INDEPENDENT STUDY (continued)

(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.11 - Alternative Credits Toward Graduation)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6200 - Adult Education)

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060

2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments

3. Learning required concepts, as determined by the supervising teacher

4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following throughout the school year: (Education Code 51747)

1. For students in grades transitional kindergarten, kindergarten, and grades 1 to 3, opportunities for daily synchronous instruction

INDEPENDENT STUDY (continued)

2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction

3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students who are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or who are in violation of their written agreement. This requirement only applies to students participating in an independent study program for 15 school days or more. The procedures shall include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student

2. Notification to parents/guardians of lack of participation within one school day of the absence or lack of participation

3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary

4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

The Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later, than five instructional days. This requirement only applies to students participating in an independent study program for 15 school days or more. (Education Code 51747)

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

The district shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or independent study during the 2021-22 school year. This notice shall be posted on the district's web site, and shall include, at a minimum, information about the right to request a student-parent-educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of independent study. (Education Code 51747)

Upon the request of the parent/guardian of a student, before making a decision about enrolling or disenrolling in independent study and entering into a written agreement to do so, the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, or their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

Master Agreement

For the 2021-22 school year only, the district shall obtain a signed written agreement for independent study no later than 30 days after the first day of instruction.

A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress

2. The objectives and methods of study for the student's work and the methods used to evaluate that work

3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work

4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study

5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year

INDEPENDENT STUDY (continued)

6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion

7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.

8. A statement that independent study is an optional educational alternative in which no student may be required to participate

9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

(cf. 5144.1 - Suspension and Expulsion/Due Process)

10. Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student.

    However, for the 2021-22 school year, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/ guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil, no later than 30 days after the first day of instruction.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

Student-Parent-Educator Conferences

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement strategy and/or if requested by a parent/guardian prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

Records for Audit Purposes

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study

2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education

3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated teacher

4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons

5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5 (Education Code 51745.6 and 51749.5)

6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5)

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which independent study is provided. A student who does not participate in independent study on a school day shall be documented as nonparticipatory for that school day. (Education Code 51747.5)

The Superintendent or designee also shall maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

(cf. 3580 - District Records)

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

Program Evaluation

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison to students in classroom-based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

(cf. 0500 - Accountability)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.5 - Student Assessment)

Legal Reference: (see next page)

INDEPENDENT STUDY (continued)

Legal Reference:
EDUCATION CODE
17289 Exemption for facilities
41020 Audit guidelines
41976.2 Independent study programs; adult education funding
42238 Revenue limits
42238.05 Local control funding formula; average daily attendance
44865 Qualifications for home teachers and teachers in special classes and schools
46200-46208 Instructional day and year
46300-46307.1 Methods of computing average daily attendance
46390-46393 Emergency average daily attendance
46600 Interdistrict attendance computation
47612-47612.1 Charter school operation
47612.5 Independent study in charter schools
48204 Residency
48206.3 Home or hospital instruction; students with temporary disabilities
48220 Classes of children exempted
48340 Improvement of pupil attendance
48915 Expulsion; particular circumstances
48916.1 Educational program requirements for expelled students
48917 Suspension of expulsion order
49011 Student fees
51225.3 Requirements for high school graduation
51745-51749.6 Independent study programs
52060 Local control and accountability plan
52522 Adult education alternative instructional delivery
52523 Adult education as supplement to high school curriculum; criteria
56026 Individuals with exceptional needs
58500-58512 Alternative schools and programs of choice
FAMILY CODE
6550-6552 Authorization affidavits
CODE OF REGULATIONS, TITLE 5
11700-11703 Independent study
UNITED STATES CODE, TITLE 20
6301 Highly qualified teachers
6311 State plans
COURT DECISIONS
Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

Management Resources: *(see next page)*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Elements of Exemplary Independent Study
California Digital Learning Integration and Standards Guidance, April 2021
EDUCATION AUDIT APPEALS PANEL PUBLICATIONS
Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting
WEB SITES
California Consortium for Independent Study: http://www.ccis.org
California Department of Education, Independent Study: http://www.cde.ca.gov/sp/eo/is
Education Audit Appeals Panel: http://www.eaap.ca.gov

Policy
adopted:

INDEPENDENT STUDY

Definitions

Live interaction means interaction between the student and classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of Internet or telephonic communication. (Education Code 51745.5)

Student-parent-educator conference means a meeting involving, at a minimum, all parties who signed the student's written independent study agreement pursuant to Education Code 51747 or the written learning agreement pursuant to Education Code 51749.6. (Education Code 51745.5)

Synchronous instruction means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of Internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to Education Code 51747.5. (Education Code 51745.5)

Educational Opportunities

For the 2021-22 school year, the district shall offer independent study to meet the educational needs of students as specified in Education Code 51745 unless the district has obtained a waiver. (Education Code 51745)

Educational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

1. Special assignments extending the content of regular courses of instruction

(cf. 6143 - Courses of Study)

2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum

3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum

4. Continuing and special study during travel

(cf. 5112.3 - Student Leave of Absence)

5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

INDEPENDENT STUDY (continued)

6. Individualized study for a student whose health, as determined by the student's parent/guardian, would be put at risk by in-person instruction

(cf. 0420.4 - Charter School Authorization)
(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6181 - Alternative Schools/Programs of Choice)

In addition, when requested by a parent/guardian due to an emergency or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in the student's regular classes.

(cf. 5113 - Absences and Excuses)

No course required for high school graduation shall be offered exclusively through independent study. (Education Code 51745)

(cf. 6146.1 - High School Graduation Requirements)

Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Students participating in independent study shall have access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work. (Education Code 51747)

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. Providing access to Internet connectivity and local educational agency-owned devices adequate to participate in an independent study program and complete assigned work consistent with Education Code 51747, or to participate in an independent study course, as authorized by Education Code 51749.5, shall not be considered funds or other things of value. (Education Code 46300.6, 51747.3)

Eligibility for Independent Study

Students are eligible for independent study as authorized in law, and as specified in board policy and administrative regulation.

For the 2022-23 school year and thereafter, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently provided that experienced certificated staff are available to effectively supervise students in independent study. The Superintendent or designee may also approve the participation of a student whose health would be put at risk by in-person instruction. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

(cf. 5111.1 - District Residency)

A student with disabilities, as defined in Education Code 56026, shall not participate in independent study unless the student's individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51745)

(cf. 6183 - Home and Hospital Instruction)

Students age 21 or older, and students age 19 or older who have not been continuously enrolled in school since their 18th birthday, may participate in independent study only through the adult education program for the purpose of enrolling in courses required for a high school diploma by Education Code 51225.3 or the Governing Board. (Education Code 46300.1, 46300.4)

(cf. 6200 - Adult Education)

No more than 10 percent of the students enrolled in a continuation high school or opportunity school or program, not including pregnant students and parenting students who are primary caregivers for one or more of their children, shall be enrolled in independent study. (Education Code 51745)

(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6184 - Continuation Education)

Monitoring Student Progress

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of the student's written agreement. The following supportive strategies may be used:

1. A letter to the student and/or parent/guardian

2. A meeting between the student and the teacher and/or counselor

3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate

4. An increase in the amount of time the student works under direct supervision

When the student has failed to make satisfactory educational progress or missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to the regular classroom program or other alternative program.

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record which shall be maintained for three years from the date of the evaluation. (Education Code 51747)

Responsibilities of Independent Study Administrator

The responsibilities of the independent study administrator include, but are not limited to:

1. Recommending certificated staff to be assigned as independent study teachers at the required teacher-student ratios pursuant to Education Code 51745.6 and supervising staff assigned to independent study functions who are not regularly supervised by another administrator

2. Approving or denying the participation of students requesting independent study

3. Facilitating the completion of written independent study agreements

4. Ensuring a smooth transition for students into and out of the independent study mode of instruction

5. Approving all credits earned through independent study

6. Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

Assignment and Responsibilities of Independent Study Teachers

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or emergency credential pursuant to Education Code 44300, registered as required by law, and who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new higher or lower ratio for all other educational programs offered is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

The responsibilities of the supervising teacher shall include, but are not limited to:

1. Completing designated portions of the written independent study agreement and signing the agreement

2. Supervising and approving coursework and assignments

3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due

4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records for Audit Purpose" in the accompanying Board policy

5. Providing direct instruction and counsel as necessary for individual student success

6. Regularly meeting with the student to discuss the student's progress

7. Determining the time value of assigned work or work products completed and submitted by the student

8. Assessing student work and assigning grades or other approved measures of achievement

INDEPENDENT STUDY (continued)

9. Documenting each student's participation in live interaction and/or synchronous instruction pursuant to Education Code 51747 on each school day for which independent study is provided

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

(cf. 4131 - Staff Development)

Checks Dated 07/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM	Comment	Expensed Amount	Check Amount
973356	07/06/2021	ROBERTSON & ASSOC CPAS				
			01-0000-0-0000-7191-5809-200-2801	AUDIT 20-21		787.50
973357	07/06/2021	SANTA CRUZ MUNICIPAL UTILITIES				
			01-0000-0-0000-8100-5514-200-2801	WATER		140.90
973358	07/06/2021	US BANK				
			01-1100-0-0000-2700-4350-200-3000	TIMERS FOR COMPUTER CARTS		50.12
973359	07/06/2021	ACSA REGION 10				
			01-0000-0-0000-7110-5300-200-2801	ACSA MEMBERSHIP		1,529.38
973360	07/06/2021	CALIFORNIA SCHOOL BOARDS ASSOC				
			01-0000-0-0000-7100-5800-200-2801	GAMUT 21-22	3,180.00	
			01-0000-0-0000-7110-5300-200-2801	CSBA MEMBERSHIP DUES 21-22	1,340.00	4,520.00
973361	07/06/2021	SMALL SCHOOL DIST. ASSOC.				
			01-0000-0-0000-7110-5300-200-2801	21-22 SSDA MEMBERSHIP	325.00	
			01-0000-0-0000-7200-5800-200-2801	VIRTUAL SUPT ACADEMY	150.00	475.00
973362	07/06/2021	Stewart, Michelle A				
			01-0000-0-0000-7200-5200-200-2801	CONF FOR 21-22		68.55
973730	07/12/2021	AT&T				
			01-0000-0-0000-2700-5900-200-2801	20-21 JUNE PHONE	107.10	
			01-0000-0-0000-7200-5900-200-2801	20-21 JUNE PHONE	35.70	142.80
973731	07/12/2021	GOOD CLEAN SUN				
			01-0000-0-0000-8100-5800-200-2801	20-21 SOLAR SERVICE		200.00
973732	07/12/2021	GREENWASTE RECOVERY INC				
			01-0000-0-0000-8100-5523-200-2801	GARBAGE		444.96
973733	07/12/2021	HANCOCK PARK & DELONG, INC				
			25-9719-0-0000-8500-5800-200-0000	20-21 SCHOOL FACILITIES CONSULTING		350.00
973734	07/12/2021	SISC 3				
			01-0000-0- - -9544- -	20-21 H&W		3,285.00
973735	07/12/2021	SISC 3				
			01-0000-0- - -9514- -	JULY 21-22 H&W	7,453.00	
			01-0000-0- - -9524- -	JULY 21-22 H&W	2,704.00	10,157.00
973736	07/12/2021	US BANK EQUIPMENT FINANCE				
			01-1100-0-0000-7100-5600-200-3000	COPIER LEASE	33.13	
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE	132.54	
			01-1100-0-1110-1000-5600-200-3000	COPIER LEASE	497.03	662.70
973737	07/12/2021	EMPLOYMENT DEVELOPMENT DEPT				
			01- -- - -9510- -	21 QT2 SUI 20-21		100.13

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Checks Dated 07/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM	Comment	Expensed Amount	Check Amount
974199	07/19/2021	SAN JOAQUIN COE				
			01-0000-0-0000-7200-5800-200-2801	EDJOIN		800.00
974200	07/19/2021	SCHOOL MATE				
			01-9009-0-1110-1000-4300-200-RM01	RM01 AND RM02 MATERIALS AND SUPPLIES	108.75	
			01-9009-0-1110-1000-4300-200-RM02	RM01 AND RM02 MATERIALS AND SUPPLIES	108.75	217.50
974201	07/19/2021	Stewart, Michelle A				
			01-1100-0-0000-2700-4350-200-3000	SCHOOL OFFICE SUPPLIES		91.00
974512	07/26/2021	1-800-GOT-JUNK				
			01-0000-0-0000-8100-5800-200-2801	DUMP REMOVAL SERVICE		743.00
974513	07/26/2021	JOHNSON CONTROLS SECURITY				
			01-0000-0-0000-8100-5800-200-2801	COMPUTER LAB ALARM		125.99
974514	07/26/2021	MRC SMART TECHNOLOGY SOLUTIONS				
			01-1100-0-0000-7100-5600-200-3000	COPIER USAGE	8.82	
			01-1100-0-0000-7200-5600-200-3000	COPIER USAGE	35.28	
			01-1100-0-1110-1000-5600-200-3000	COPIER USAGE	132.32	176.42
974515	07/26/2021	PACIFIC GAS & ELECTRIC				
			01-0000-0-0000-8100-5511-200-2801	PUMP HOUSE		27.15
974516	07/26/2021	SANTA CRUZ FIRE EQUIPMENT CO				
			01-0000-0-0000-8100-5800-200-2801	FIRE EXT SERVICE		350.00
974517	07/26/2021	Stewart, Michelle A				
			01-1100-0-0000-8100-4350-200-3000	BEE TRAPS		269.26
974904	08/02/2021	PACIFIC GAS & ELECTRIC				
			01-0000-0-0000-8100-5511-200-2801	STREET LIGHT		8.60
974905	08/02/2021	SAN LORENZO LUMBER				
			01-1100-0-0000-8100-4350-200-3000	STIMULUS FUNDS OUTDOOR SPACE, MAINT FUNDS	22.93	
			01-3210-0-1110-1000-4300-200-2801	STIMULUS FUNDS OUTDOOR SPACE, MAINT FUNDS	502.45	525.38
974906	08/02/2021	STAPLES CREDIT PLAN				
			01-1100-0-0000-2700-4350-200-3000	OFFICE SUPPLIES	207.26	
			01-1100-0-0000-7200-4350-200-3000	OFFICE SUPPLIES	69.08	276.34
974907	08/02/2021	Stewart, Michelle A				
			01-0000-0-0000-7200-5200-200-2801	REIMBURSEMENT PARENT/TEACH CONF		207.38
975275	08/09/2021	ARTURO RIVERA MORALES				
			01-0000-0-0000-8100-5524-200-2801	DEEP CLEAN AND CARPETS		3,512.00

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975276	08/09/2021	AT&T				
			01-0000-0-0000-2700-5900-200-2801	PHONE	104.46	
			01-0000-0-0000-7200-5900-200-2801	PHONE	34.82	139.28
975277	08/09/2021	BARRIENTOS, JUAN CARLOS				
			01-0000-0-0000-8100-5800-200-2801	YARD MAINTENANCE		1,200.00
975278	08/09/2021	Doolan, Lindsey A				
			01-9009-0-1110-1000-4300-200-RM03	REIMBURSE RM03 MATERIALS AND SUPPLIES		383.38
975279	08/09/2021	KT MECHANICAL INC				
			01-0000-0-0000-8100-5600-200-2801	FILTER MAINT		808.65
975280	08/09/2021	PACIFIC GAS & ELECTRIC				
			01-0000-0-0000-8100-5511-200-2801	ELECTRIC		60.64
975281	08/09/2021	ROBERTSON & ASSOC CPAS				
			01-0000-0-0000-7191-5809-200-2801	AUDIT		787.50
975282	08/09/2021	Royer, Kate				
			01-9009-0-1110-1000-4300-200-RM01	REIMBURSE ROOM 1 SUPPLIES		327.46
975283	08/09/2021	SANTA CRUZ MUNICIPAL UTILITIES				
			01-0000-0-0000-8100-5514-200-2801	WATER		27.70
975284	08/09/2021	SISC 3				
			01-0000-0- - -9514- -	AUGUST MEDICAL	10,738.00	
			01-0000-0- - -9524- -	AUGUST MEDICAL	2,704.00	13,442.00
975285	08/09/2021	Stewart, Michelle A				
			01-1100-0-0000-8100-4350-200-3000	YARD MAINT SUPPLIES	17.76	
			01-3210-0-1110-1000-4300-200-2801	COVID - OUTDOOR TABLES FOR LEARNING-LUNCH	649.64	667.40
975286	08/09/2021	US BANK				
			01-1100-0-0000-2700-4350-200-3000	OFFICE-SCHOOL		193.07
975694	08/16/2021	ARTURO RIVERA MORALES				
			01-0000-0-0000-8100-5524-200-2801	SUMMER POWER WASHING AND WINDOW CLEANING		2,286.00
975695	08/16/2021	DeMeyer-Guyer, Sarah E				
			01-9009-0-1110-1000-4300-200-RM06	ROOM 6 MATERIALS AND SUPPLIES		17.47
975696	08/16/2021	GOPHER				
			01-9009-0-1110-1000-4300-200-RM03	ROOM 3 MATERIALS AND SUPPLIES		71.42
975697	08/16/2021	GREENWASTE RECOVERY INC				
			01-0000-0-0000-8100-5523-200-2801	GARBAGE		444.96
975698	08/16/2021	MYNT SYSTEMS INC				
			01-0000-0-0000-8100-5600-200-2801	SOLAR PANEL REPLACEMENT		1,775.00

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975699	08/16/2021	Royer, Kate				
			01-9009-0-1110-1000-4300-200-RM01	ROOM 1 MATERIALS AND SUPPLIES		27.74
975700	08/16/2021	SAN LORENZO LUMBER				
			01-9009-0-1110-1000-4300-200-OPLL	GARDEN SUPPLIES		27.07
975701	08/16/2021	Stewart, Michelle A				
			01-0000-0-0000-7200-5200-200-2801	CONF REIMBURSEMENT		119.09
975702	08/16/2021	Tom-Conway, Katherine E				
			01-9009-0-1110-1000-4300-200-MURT	ART MUSIC MATERIALS AND SUPPLIES		227.12
975703	08/16/2021	US BANK EQUIPMENT FINANCE				
			01-1100-0-0000-7100-5600-200-3000	COPIER LEASE	33.13	
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE	132.54	
			01-1100-0-1110-1000-5600-200-3000	COPIER LEASE	497.03	662.70
976286	08/23/2021	JOHNSON CONTROLS SECURITY				
			01-0000-0-0000-8100-5800-200-2801	COMPUTER LAB ALARM		125.99
976287	08/23/2021	NYGARD, JEFFREY				
			01-0000-0-0000-8100-5800-200-2801	COMP LAB RAMP REPAIRS		200.00
976288	08/23/2021	PACIFIC GAS & ELECTRIC				
			01-0000-0-0000-8100-5511-200-2801	PUMPHOUSE		27.07
976289	08/23/2021	Royer, Kate				
			01-9009-0-1110-1000-4300-200-RM01	ROOM 1 MATERIALS AND SUPPLIES		120.41
976290	08/23/2021	SAN JOAQUIN COE				
			01-0000-0-0000-7200-5800-200-2801	SEIS/SIS INTEGRATION SERVICE 21-22		9.00
976291	08/23/2021	SAN LORENZO LUMBER				
			01-9009-0-1110-1000-4300-200-OPLL	GARDEN LIFE LAB		57.87
976292	08/23/2021	Seffinger, Steve H				
			01-0084-0-1110-1000-4300-200-0000	PARCEL TAX TECH SUPPLIES		30.57
976844	08/30/2021	AA SAFE & SECURITY CO.				
			01-0000-0-0000-8100-5800-200-2801	PUMP HOUSE KEY LOCK REPAIR		199.00
976845	08/30/2021	Frier, Caroline K				
			01-9009-0-1110-1000-4300-200-RM02	ROOM 2 MATERIALS AND SUPPLIES		452.85
976846	08/30/2021	GOPHER				
			01-9009-0-1110-1000-4300-200-RM02	ROOM 2 PLAYGROUND BALLS	68.68	
			01-9009-0-1110-1000-4300-200-RM06	ROOM 6 PLAYGROUND BALLS	43.06	111.74
976847	08/30/2021	MRC SMART TECHNOLOGY SOLUTIONS				
			01-1100-0-0000-7100-5600-200-3000	COPIER USAGE	8.82	
			01-1100-0-0000-7200-5600-200-3000	COPIER USAGE	35.28	
			01-1100-0-1110-1000-5600-200-3000	COPIER USAGE	132.32	176.42

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976848	08/30/2021	MYSTERY SCIENCE INC				
			01-0084-0-1110-1000-5800-200-0000	SUB PARCEL TAX		299.00
976849	08/30/2021	PACIFIC GAS & ELECTRIC				
			01-0000-0-0000-8100-5511-200-2801	ELECTRIC	104.86	
				STREET LIGHT	8.62	113.48
976850	08/30/2021	STAPLES CREDIT PLAN				
			01-1100-0-0000-2700-4350-200-3000	MATERIALS AND SUPPLIES OFFICE, ROM03, RM02	73.52	
			01-1100-0-0000-7200-4350-200-3000	MATERIALS AND SUPPLIES OFFICE, ROM03, RM02	24.51	
			01-9009-0-1110-1000-4300-200-RM02	MATERIALS AND SUPPLIES OFFICE, ROM03, RM02	65.92	
			01-9009-0-1110-1000-4300-200-RM03	MATERIALS AND SUPPLIES OFFICE, ROM03, RM02	17.43	181.38
976851	08/30/2021	Stewart, Michelle A				
			01-1100-0-0000-2700-4350-200-3000	OFFICE AND OUTDOOR LEARNING/EATING SUPPLIES AND MATERIALS	21.89	
			01-3210-0-1110-1000-4300-200-2801	OFFICE AND OUTDOOR LEARNING/EATING SUPPLIES AND MATERIALS	69.14	91.03
				Total Number of Checks	65	56,135.52

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	64	55,785.52
25	CAPITAL FACILITIES	1	350.00
	Total Number of Checks	65	56,135.52
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		**56,135.52**

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Kyle Frazelle