

**HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
December 14, 2020
3:00pm-3:30pm, Closed Session, Via Zoom
3:30pm, Regular Board Meeting, Via Zoom**

A. 3:00pm-3:30pm- Closed Session

Board to meet with Small School District Association regarding new Superintendent search.

B. Approval of Agenda

C. Approval of Minutes- Regular Board Meeting, November 4, 2020

D. 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).

E. Staff Report

F. Board Report

G. Superintendent Report

H. Public Hearing

1. 2019/2020 Developer Fee Certification

A public hearing will be held to allow for comment on the need to continued collection of developer fees.

2. Budget Overview for Parents

A public hearing will be held to allow for comment regarding the Budget Overview for Parents.

I. Information Items

1. Letter regarding 2020-21 Learning Continuity and Attendance Plan

The Board will receive a letter from the County Office of Education regarding the review of Happy Valley's 2020-21 Learning Continuity and Attendance Plan.

2. Memorandum of Understanding

The Board will receive information regarding a Memorandum of Understanding between Happy Valley Elementary School District and Soquel Union Elementary School District.

3. Property Tax Comparison

The Board will receive information regarding property tax comparisons.

4. Community Letter

The Board will receive a copy of a community letter regarding School Implication for a New California Stay At Home Order.

J. Action Items

1. Board of Trustees Organizational Business

- a. Election of Board President
- b. Election of Board Clerk
- c. Appointment of Board Secretary

2. 2019/2020 Developer Fees Certification

The Board will consider for approval the 2019/2020 developer fees certification.

3. Budget Overview for Parents

The Board will consider approval of the Budget Overview for Parents.

4. First Interim Budget Report- District Certification

The Board will consider for approval Happy Valley Elementary School District's positive certification that it is able to meet its financial obligations for the remainder of the 2020/2021 budget year.

5. Audit Certification

The Board will review and consider for acceptance the 2019/2020 audit as presented.

6. Board Policy Update

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

7. School Facility Program Audit

The Board will receive and consider approval of the School Facility Program Proposition 51 Modernization Fund Financial Hardship Rehabilitation Performance Audit.

K. Consent Items

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

L. Communications and Announcements

Dec. 21-Jan. 1- No School, Winter Break
Jan. 27- Special Board Meeting, 3:30pm, Via Zoom

M. Adjournment

HAPPY VALLEY SCHOOL DISTRICT
Regular Board Meeting
November 4, 2020
MINUTES

The meeting was called to order by the president at 3:31pm

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

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: McKinny, Lynd, Doolan, Royer

COMMUNITY MEMBERS PRESENT: None

A. APPROVAL OF AGENDA

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

B. APPROVAL OF MINUTES

1. MSC WILLET/FREEMAN to approve the minutes from the Regular Board Meeting October 14, 2020. Unanimous.

C. COMMUNITY INPUT

None

D. STAFF REPORT

Lindsey Doolan reported the following:

1. First grade is doing one on one assessments and a unit on bats.
2. Second grade is doing STEM activities, Mystery Science and had a mock election.
3. Third grade finished their narrative, having a writing celebration on Flip Grid, doing an animal unit and loving TTP.
4. Fourth and fifth grade is doing Digital Citizenship activities, working on narratives, studying artists and doing one on one assessments.
5. Fifth and sixth grade is doing TTP math, writing personal narratives and novel study.
6. All the teachers are thankful for the students and parents that have been supportive during Distance Learning.
7. The staff is having discussions about the Board approved hybrid model and other possible models.

E. BOARD REPORT

Kyle Frandle reported the following:

1. Attended the Countywide Town Hall Reopening Plan zoom along with other Board members and staff, and reported that it was very informational.

F. SUPERINTEDENT REPORT

Michelle McKinny reported the following:

1. Participated in the Countywide Town Hall Reopening Plan zoom that discussed county currently in orange tier and a possible countywide reopening January 19, 2021. All districts are still exploring different hybrid models.
2. Staff meeting this Friday to look at different hybrid models.
3. According to EdCode livestreaming in the classroom is allowed.
4. From the reopening surveys that went out, approximately 80% plan on coming back. Of the ones that have responded: eleven students would currently not come back, four are undecided and four haven't responded to follow-up phone calls.
5. Working with the Community Foundation on a donation from a trust.
6. Working with the County Office of Education on a Distance Learning Program.

G. PUBLIC HEARING

1. UPDATED SAFE SCHOOL PLAN, EMERGENCY PROCEDURES

MSC FREEMAN/JOLLIFFE to close the meeting for a Public Hearing at 3:54pm allowing for comment of the Happy Valley Elementary School Safe School Plan, Emergency Procedures. Unanimous.

MSC WILLET/JOLLIFFE to reopen the meeting at 3:55pm there being no public comment. Unanimous.

H. INFORMATION ITEMS

1. COMMON MESSAGE

The Board received information regarding The Common Message for 1st Interim.

2. WESTED AND BERKELEY HALL OF SCIENCE COLLABORATION

The Board received information regarding WestEd and Berkeley Hall of Science Collaboration. Only 20 districts across all of California will be participating and Lindsey Doolan will be representing Happy Valley.

I. ACTION ITEMS

1. SWEARING IN OF APPOINTED BOARD MEMBERS

The following appointed Board members were sworn in: Kyle Frandle, Katie Freeman, Rachel Click Richardson and Alyssa Jolliffe.

2. HAPPY VALLEY ELEMENTARY SCHOOL SAFE SCHOOL PLAN, EMERGENCY PROCEDURES

MSC FREEMAN/WILLET to approve the Happy Valley Elementary School Safe School Plan, Emergency Plan, Emergency Procedures. Unanimous.

3. REVISION OF BOARD SCHEDULE

MSC CLICK RICHARDSON/JOLLIFFE to approve the revised Board schedule. Unanimous.

4. STUDENT INTERNET SAFETY AGREEMENT

MSC FREEMAN/JOLLIFFE to approve confirmation of CIPA (Children's Internet Protection Act) compliance: Using Lightspeed Filtering through the Santa Cruz County Office of Education, Student Internet Safety Agreement and Common-Sense Media for Internet Usage. Unanimous.

5. COMMUNITY FOUNDATION

MSC FREEMAN/WILLET to approve to waive the formal accounting and trustee's report, and to distribute the endowment gift for Happy Valley School Endowment Fund to the Happy Valley School Foundation Fund (Fund HVSDDG) at the Community Foundation Santa Cruz County (EIN 94-2808039). Unanimous.

6. HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT SUPERINTENDENT SEARCH FLYER

MSC FREEMAN/CLICK RICHARDSON to approve the Happy Valley Elementary School District Superintendent Search Flyer. Unanimous.

J. CONSENT ITEMS

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

K. COMMUNICATION AND ANNOUNCEMENTS

1. November 11, 2020 – No School, Veteran's Day
2. November 16-20, 2020 – Parent/Teacher Conferences
3. November 23-27, 2020 – No School, Thanksgiving Break
4. December 14, 2020 – Board Meeting, 3:30pm, Via Zoom

L. ADMOURNMENT

1. MSC WILLET/FREEMAN to adjourn the meeting, there being no further business, 4:27pm. Unanimous.

/pl

Posted : December 4, 2020
District Office, Branciforte Fire Dept.
And Happy Valley Conference Center

Notice of Public Hearing December 14, 2020 3:30pm Via Zoom

The Happy Valley

Elementary School District will hold a public hearing regarding the 2019/2020 Certification and Verification of Need for Developer Fees at the December 14, 2020 Board Meeting which begins at approximately 3:30pm Via Zoom, 12/14/20.

Posted : December 4, 2020
District Office, Branciforte Fire Dept.
And Happy Valley Conference Center

Notice of Public Hearing December 14, 2020 3:30pm Via Zoom

The Happy Valley

Elementary School District will hold a public hearing regarding the Budget Overview for Parents at the December 14, 2020 Board Meeting which begins at approximately 3:30pm Via Zoom, 12/14/20.



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

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

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

Michelle McKinny, Superintendent, Happy Valley Elementary
3125 Branciforte Dr.
Santa Cruz, CA 95065

Subject: Review of 2020-21 Learning Continuity and Attendance Plan

Dear Superintendent McKinny,

The county office recognizes the challenging circumstances school districts and charters are currently navigating. We appreciate your commitment to ensuring high quality continuity of learning. Your district has shown a commitment to serving your community, responding to their needs, and demonstrating tremendous resilience. We extend our appreciation to each and every one of the educators in your district for their tireless efforts to meet the needs of all students.

This year, LEAs were required to complete a Learning Continuity and Attendance Plan in lieu of the annual Local Control Accountability Plan. We have appreciated the opportunities to collaborate with you and your staff in the development of your district's Learning Continuity and Attendance Plan. In accordance with Education Code (EC) 43509, school districts and charters must file an adopted Learning Continuity and Attendance Plan with the County Superintendent of Schools for review. The County Superintendent may submit recommendations for amendments, in writing, to the school district by October 30, 2020. Any recommendations submitted in writing must be considered by a governing board in a public meeting within 15 days of receipt.

Our office is in receipt of your district's Learning Continuity and Attendance Plan. We have reviewed the plan for each of the required elements and no amendments are being recommended. We would like to recognize you and your team for your efforts in the development and submission of the Learning Continuity and Attendance Plan. If you have questions or concerns, please contact Angela Meeker, ameeker@santacruzcoe.org.

Sincerely,

Dr. Faris Sabbah, Santa Cruz County Superintendent of Schools



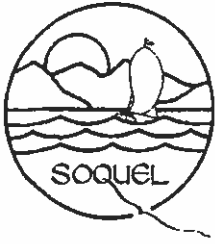
SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. PABLO SANCHEZ • SUPERINTENDENT OF SCHOOLS

BOARD OF EDUCATION

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

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

cc: Liann Reyes, Deputy Superintendent, Business Services, Santa Cruz County Office of Education



SOQUEL UNION ELEMENTARY SCHOOL DISTRICT

8/7/2020

Happy Valley Elementary School District I Soquel Union Elementary School District MEMORANDUM OF UNDERSTANDING

**District
Administration**
620 Monterey Avenue
Capitola, CA 95010

Scott Turnbull
Superintendent
STurnbull@suesd.org
(831) 464-5639
(831) 479-7182 FAX

Michelle Kennedy
*Assistant Superintendent
Business Services*
MKennedy@suesd.org
(831) 464-5632
(831) 479-7182 FAX

Jessica Kiernan
*Assistant Superintendent
Educational Services*
JKiernan@suesd.org
(831) 464-5637
(831) 475-5196 FAX

Eric Olsen
Director, Student Services
EOlsen@suesd.org
(831) 464-5631
(831) 475-9087 FAX

Board of Trustees
Amanda Jackson Miller
Ted Donnelly
Phil Rodriguez
Carolyn Freedman
Jennifer Izant Gonzales

This memorandum of understanding between Happy Valley Elementary School District and Soquel Union Elementary School District (SUESD) is meant to cover the time period from August, 2020 through June 30, 2021 (inclusive). SUESD agrees to provide services for [redacted] who resides in the Happy Valley Elementary School District attendance area. [redacted] will attend Main Street Elementary School.

SUESD will be responsible for providing the following as specified in the student's IEP:

- 3 year Multi Disciplinary Assessment
- Specialized academic instruction
- Occupational Therapy
- Speech and Language

Happy Valley is responsible for transporting its own students; transportation costs are not included in this agreement. Should this student come to require Intensive Individual Services, the district of residence would be required to contract directly for such service.

The estimated budget for this program for Happy Valley student is attached. The budget is based on the SELPA Special Education Cost Factors published in February 2017. Program costs are estimated then divided by the number of students enrolled to derive a per-student cost. Pupil support services are estimated then divided by caseload to derive a per-student cost. SUESD will invoice each participating district according to actual enrollment and the resulting per pupil costs twice yearly. Payment terms will be 30 days from the invoice date.

Dated: 11/18/20

Soquel Union Elementary School District
Superintendent/Designee

Happy Valley Elementary School District
Superintendent/Designee

SPECIAL EDUCATION PROGRAM COST FACTORS for LEA Billing

EXHIBIT B

Estimated/Actual Prog Est. Cost Worksheet
Fiscal Year:

Estimate

2020-21

EXPENDITURES		Number of Students	8
REGIONAL PROGRAM		Total Cost	Per Student
PROGRAM SPECIALIST SALARY (if applicable) ¹	LEA FTE COST	51,670	6,460
TEACHER SALARY	LEA FTE COST	66,460	8,308
SUBSTITUTE TEACHER SALARY	ACTUAL COSTS		
INSTRUCTIONAL AIDE SALARY	LEA FTE COST	25,585	3,199
SUBSTITUTE AIDE SALARY	ACTUAL COSTS		
INSERVICE	Professional Development for Teacher and Instructional Aides		
MILEAGE	ACTUAL COST (miles * IRS approved Rate)		
EMPLOYEE BENEFITS	LEA Cost/Statutory/Health and Welfare	52,748	6,594
SUBTOTAL		196,463	24,451
FACILITIES			
CUSTODIAN	\$1,000 annually per classroom (adjusted by COLA/PERS annually)	\$1,000	
SUBTOTAL		1,000	
OPERATIONS			
Classroom SUPPLIES	\$200 / Classroom	200	
Classroom COMPUTER SUPPLIES (i.e. ink cartridge, copier costs, software)	\$1,000 / Classroom	1,000	
OTHER CONSUMABLE SUPPLIES (not to exceed \$1,500)	ACTUAL COSTS		
EQUIPMENT/Equipment Replacement (if applicable) ²	\$300 PER CLASS WITH APPROVAL OVER \$500		
SUBTOTAL		1,200	
PUPIL SUPPORT			
DOCUMENTED STAFF ¹			
Pupil Support For All Students In Program			
MENTAL HEALTH SPECIALISTS	LEA FTE COST		
PSYCHOLOGIST	LEA FTE COST	83,320	10,403
INCLUSION BEHAVIOR SPECIALIST	LEA FTE COST		
SITE TRAVEL MILEAGE (if applicable)	ACTUAL COST (miles * IRS approved Rate or Stipend)		
Pupil Support - As Needed Per Student Per IEP			
NURSE	LEA FTE COST		
OCCUPATIONAL THERAPIST	LEA FTE COST	80,045	10,006
SPEECH & LANGUAGE	LEA FTE COST	74,509	9,251
COUNSELING	LEA FTE COST		
PHYSICAL THERAPIST	LEA FTE COST		
ADAPTED PHYSICAL EDUCATION	LEA FTE COST		
OTHER RELATED SERVICE PROVIDER	LEA FTE COST or ACTUAL COST		
SUBTOTAL		237,874	29,658
ADMINISTRATIVE DIRECT SUPPORT			
PROGRAM ADMINISTRATOR (Director)	\$600 annually per student (adjusted by COLA/PERS annually)	n/a	
SUBTOTAL		600	
INDIRECT COSTS (district approved rate)		27,933	3,467
SUBTOTAL		27,933	3,467
TOTAL PROGRAM EXPENSE PER STUDENT			33,425
EXP. TOTAL LESS REVENUE TOTAL			
REVENUE (NON-BASIC AID TO NON-BASIC AID ONLY)			
LCFF AVERAGE ADA REVENUE (per student)		8,337	1,032
SUBTOTAL			
EXP. TOTAL LESS REVENUE TOTAL			25,088

1 - If program specialist is assigned directly to program include portion of FTE

2 - Specialized supplies and equipment for individual students (refer to Section 4 of the AB602 Allocation Plan)

1/30/17 REV

Melissa McKinney 11/18/20

SPECIAL EDUCATION PROGRAM COST FACTORS for LEA Billing

EXHIBIT B

**Estimated/Actual Prog Est. Cost Worksheet
Fiscal Year:**

**Estimate
2020-21**

EXPENDITURES		Number of Students	8
		Total Cost	Per Student
REGIONAL PROGRAM			
PROGRAM SPECIALIST SALARY (if applicable) ¹	LEA FTE COST	51,670	6,
TEACHER SALARY	LEA FTE COST	66,460	8,
SUBSTITUTE TEACHER SALARY	ACTUAL COSTS		
INSTRUCTIONAL AIDE SALARY	LEA FTE COST	25,585	3,
SUBSTITUTE AIDE SALARY	ACTUAL COSTS		
INSERVICE	Professional Development for Teacher and Instructional Aides		
MILEAGE	ACTUAL COST (miles * IRS approved Rate)		
EMPLOYEE BENEFITS	LEA Cost/Statutory/Health and Welfare	52,748	6,
SUBTOTAL		196,463	24,5
FACILITIES			
CUSTODIAN	\$1,000 annually per classroom (adjusted by COLA/PERS annually)	\$1,000	
SUBTOTAL		1,000	1
OPERATIONS			
Classroom SUPPLIES	\$200 / Classroom	200	
Classroom COMPUTER SUPPLIES (i.e. ink cartridge, copier costs, software)	\$1,000 / Classroom	1,000	
OTHER CONSUMABLE SUPPLIES (not to exceed \$1,500)	ACTUAL COSTS		
EQUIPMENT/Equipment Replacement (if applicable) ²	\$300 PER CLASS WITH APPROVAL OVER \$500		
SUBTOTAL		1,200	1
PUPIL SUPPORT			
DOCUMENTED STAFF ¹			
Pupil Support For All Students in Program			
MENTAL HEALTH SPECIALISTS	LEA FTE COST		
PSYCHOLOGIST	LEA FTE COST	83,320	10,
INCLUSION BEHAVIOR SPECIALIST	LEA FTE COST		
SITE TRAVEL MILEAGE (if applicable)	ACTUAL COST (miles * IRS approved Rate or Stipend)		
Pupil Support - As Needed Per Student Per IEP			
NURSE	LEA FTE COST		
OCCUPATIONAL THERAPIST	LEA FTE COST	80,045	10,
SPEECH & LANGUAGE	LEA FTE COST	74,509	9,
COUNSELING	LEA FTE COST		
PHYSICAL THERAPIST	LEA FTE COST		
ADAPTED PHYSICAL EDUCATION	LEA FTE COST		
OTHER RELATED SERVICE PROVIDER	LEA FTE COST or ACTUAL COST		
SUBTOTAL		237,874	29,7
ADMINISTRATIVE DIRECT SUPPORT			
PROGRAM ADMINISTRATOR (Director)	\$600 annually per student (adjusted by COLA/PERS annually)	n/a	
SUBTOTAL		600	6
INDIRECT COSTS (district approved rate)		27,933	3,4
SUBTOTAL		27,933	3,4
TOTAL PROGRAM EXPENSE PER STUDENT			58,6
EXP. TOTAL LESS REVENUE TOTAL			
REVENUE (NON-BASIC AID TO NON-BASIC AID ONLY)			
LCFF AVERAGE ADA REVENUE (per student)		8,337	8,3
SUBTOTAL			
EXP. TOTAL LESS REVENUE TOTAL			50,3

1 - If program specialist is assigned directly to program include portion of FTE

2 - Specialized supplies and equipment for individual students (refer to Section 4 of the AB602 Allocation Plan)

1/30/17 REV

[illegible]

Updated: 11/5/20

XX

COE - Subtract out Monterey

Principal Apportionment Tax
2020-21 Period 1

2020-21 Period 1

GL Key	Secured 0100	Unsecured 0110	Hoptlr 0830	In Lieu 01900197	Timber Yield 0852	Prior Yr 01200130	Prior Yr 41420143	Supplemental 01500151	ERAF 0200	Prior Yr Restrict n/a	Sub Total	Community RDA Funds 1162	RDA Residual Distributions 0106	RDA Asset Liquidation n/a	College		Grand Total
															A-14	A-15	
	A-1	A-2	A-3	A-4	A-5	A-6	A-7	A-8	A-9	A-10	A-11	A-12	A-13	A-14	A-14	A-15	A-16
Bonny Doon	1,760,487	35,122	9,136	300	2,538	1,508	0	Basic Aid	Basic Aid	0	1,807,583	0	0	0	0	0	1,807,583
Happy Valley	1,057,319	21,102	5,489	0	1,508	1,508	0	Basic Aid	Basic Aid	0	1,085,418	0	0	0	0	0	1,085,418
Lakeside	1,089,589	21,803	5,671	0	1,564	1,564	0	Santa Clara	Santa Clara	0	1,118,627	0	0	0	0	0	1,118,627
Loma Prieta	3,415,861	68,305	17,767	0	4,812	4,812	0	Santa Clara	Santa Clara	0	3,506,745	0	0	0	0	0	3,506,745
Live Oak	1,909,885	37,060	9,840	4,340	5,515	5,515	0	68,980	551,113	433,781	2,632,112	42	0	0	0	0	5,652,426
Mountain	1,016,362	20,300	5,280	0	1,467	1,467	0	0	31,170	0	1,074,579	0	0	0	0	0	1,074,621
Pacific	270,043	5,330	1,386	1,870	426	426	0	1,841	40,132	0	321,028	0	0	0	0	0	321,028
Santa Cruz City	23,547,752	469,559	122,145	5,581	33,254	33,254	0	Basic Aid	Basic Aid	24,178,291	215,352	1,517,234	0	0	0	0	25,910,877
Soquel	9,605,452	191,446	49,800	1,411	17,151	17,151	0	88,830	400,748	10,354,838	226,825	1,768,334	0	0	0	0	12,349,997
Total Elementary	43,672,750	870,027	226,314	13,502	0	68,235	0	159,650	1,023,162	0	46,033,642	876,000	5,917,680	0	0	0	52,827,323
Los Gatos High	3,004,887	60,100	15,634	0	4,255	4,255	0	Santa Clara	Santa Clara	0	3,084,876	0	0	0	0	0	3,084,876
Santa Cruz High	26,517,917	527,615	137,248	8,540	17	46,432	0	214,741	1,064,898	28,517,408	532,933	3,575,371	0	0	0	0	32,625,713
Total High School	29,522,804	587,715	152,882	8,540	17	50,688	0	214,741	1,064,898	0	31,602,285	532,933	3,575,371	0	0	0	35,710,589
Aromas	77,343	1,539	400	0	106	106	0	456,776	5,794,623	69,444,709	554,703	1,900,901	0	0	0	0	79,388
Pajaro Valley	61,454,714	1,190,389	339,355	61,564	147,288	147,288	0	122,122	1,656,775	21,869,104	0	0	0	0	0	0	71,900,313
San Lorenzo	19,525,658	388,658	101,101	0	42,437	32,353	0	91,641	662,389	14,157,374	2,587	1,350,321	0	0	0	0	21,869,104
Valley	13,052,437	260,763	67,832	13	22,299	22,299	0	670,540	8,113,786	0	105,550,575	557,290	3,251,222	0	0	0	15,510,282
Scotts Valley	94,110,152	1,841,349	508,688	61,577	42,437	202,046	0	0	0	0	0	0	0	0	0	0	109,359,088
School Districts	94,110,152	1,841,349	508,688	61,577	42,437	202,046	0	670,540	8,113,786	0	105,550,575	557,290	3,251,222	0	0	0	109,359,088
Districts Total	167,305,706	3,299,091	887,884	83,619	42,454	320,969	0	1,044,931	10,201,847	0	183,186,502	1,966,224	12,744,273	0	0	0	197,897,000
crosscheck 183,186,502																	
Santa Cruz COE	10,513,337	203,818	59,450	3,017	4,959	18,295	0	67,299	314,519	11,184,694	61,500	849,901	0	0	0	0	12,096,095
131424/26/28/	555,626	11,107	2,888	0	787	787	0	0	0	570,408	0	0	0	0	0	0	570,408
Santa Clara COE	11,068,963	214,925	62,338	3,017	4,959	19,082	0	67,299	314,519	0	11,755,102	61,500	849,901	0	0	0	12,666,503
COE Total	11,068,963	214,925	62,338	3,017	4,959	19,082	0	67,299	314,519	0	11,755,102	61,500	849,901	0	0	0	12,666,503
crosscheck 11,755,102																	
Total	178,374,669	3,514,016	950,222	86,636	47,413	340,052	0	1,112,230	10,516,366	0	194,941,604	2,027,724	13,594,175	0	0	0	210,563,503

17,208,230
crosscheck to estimate



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

BOARD OF EDUCATION

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

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

December 8, 2020

To: Santa Cruz County Families

Re: **School Implications for New California Stay At Home Order**

Dear Santa Cruz County Families,

On December 3, 2020, Governor Newsom announced a new Regional Stay at Home Order that is mandated to take effect within 48 hours after any California region's intensive care unit (ICU) capacity falls below 15% and would remain in effect for three weeks. The order would prohibit private gatherings of any size, closes certain sector operations except for critical infrastructure and retail, and requires 100% masking and physical distancing in all other sectors. However, **this order does not impact or modify the state's prior guidance on school reopening processes.** Schools that are offering in-person services will be able to continue to provide them, but schools are not permitted to begin implementation of hybrid instructional models while our county remains in the Widespread (purple) county risk level in the [Blueprint for a Safer Economy](#) monitoring system. Further information about the new [Regional Stay at Home Order](#) can be found [here in the Governor's recent press release](#).

Several [Bay Area counties decided to implement](#) the Governor's Stay At Home Order immediately rather than wait for the state criteria to be met regarding ICU capacity. Although Santa Cruz County could reach the ICU Capacity threshold next week, our Board of Supervisors and our Public Health officials could decide to join other Bay Area Counties that have decided to implement the order early.

The safe and urgent expansion of in-person instruction that is imperative to many students' academic success and wellness is the highest priority of Santa Cruz County schools. We recognize that the ongoing effects of the COVID-19 pandemic, including prolonged distance learning, continues to be extraordinarily difficult for students and their families. Santa Cruz County schools will continue to work closely with our local and state public health authorities along with our

school community to monitor COVID-19 data to determine when health conditions would permit us to resume planning for hybrid instruction.

Santa Cruz County public school Superintendents and Charter Leaders are working together to advocate that California's pandemic response prioritize COVID-19 vaccinations for school personnel after frontline medical workers and residential care patients receive the first available doses. Vaccinations for school personnel will be a crucial component of schools' ability to bring students back to their classrooms while keeping students, their families, and staff safe.

Our local Superintendents and Charter Leaders will continue to strengthen the key readiness systems that schools will need to welcome students back to their classrooms safely and as soon as possible. To learn more about available resources, please visit our website at sccoe.link/coronavirus.

Yours in education,

Laurie Bruton, Superintendent, San Lorenzo Valley Unified School District
Lorie Chamberland, Superintendent, Live Oak School District
Eric Gross, Superintendent, Pacific Elementary School District
Mike Heffner, Superintendent, Bonny Doon Union Elementary School District
Tanya Krause, Superintendent, Scotts Valley Unified School District
Michelle McKinny, Superintendent, Happy Valley Elementary School District
Diane Morgenstern, Superintendent, Mountain Elementary School District
Kris Munro, Superintendent, Santa Cruz City Schools
Jennifer Proudfoot, Director, Tierra Pacifica Charter School
Jen Ra'anana, Interim Principal/CEO Delta High School
Maria Reitano, Head of School, Pacific Collegiate School
Michelle Rodriguez, Superintendent, Pajaro Valley Unified School District
Faris Sabbah, County Superintendent of Schools
Kevin Sved, CEO, Navigator Schools, Watsonville Prep School
Scott Turnbull, Superintendent, Soquel Union Elementary School District
Burke Wallace, Executive Director of Academics, Ocean Grove Charter School

Happy Valley Elementary School District
Certification and Verification of Need for Developer Fees

2019-2020

Developer Fee Transactions - Fund 25/Capital Facilities (excluding RDA pass-through money)

Date	Deposit	Deadline Date	Expense	Fee Balance	Comment	Interest	Fund Balance(- RDA)	Interest Total
7/31/19					July Interest	\$44.52	\$22,351.14	\$338.12
8/31/19					August Interest	\$43.54	\$22,394.68	\$381.66
9/30/2019					September Interest	\$42.20	\$22,436.88	\$423.86
10/2/2019	\$40,000.00				Trans from GF Modern		\$62,436.88	\$423.86
10/11/2019			-\$43,822.02		Madi Planning Costs		\$18,614.86	\$423.86
10/11/2019			-\$18,360.91		Madi Planning Costs		\$253.95	\$423.86
10/31/2019					October Interest	\$28.72	\$282.67	\$452.58
11/30/2019					November Interest	\$52	\$283.19	\$453.10
12/31/2020					December Interest	\$49	\$283.68	\$453.59
1/28/2020	\$485.98	1/28/2025		\$485.98	\$9.92 admin fees		\$769.66	\$453.59
1/31/2020					January Interest	\$56	\$770.22	\$454.15
2/20/2020	\$4500.00				Trans from GF Modern		\$5270.22	\$454.15
2/28/2020			-\$4590.23		Madi Planning Cost		\$679.99	\$454.15
2/29/2020					February Interest	\$2.62	\$682.61	\$456.77
3/31/2020					March Interest	\$1.03	\$683.64	\$457.80
4/30/2020					April Interest	\$89	\$684.53	\$458.69
5/31/2020					May Interest	\$84	\$685.37	\$459.53
6/17/2020			-\$350.00		Ca Dept of Ed - planning		\$335.37	\$459.53
6/30/2020					June Interest	\$15.31	\$350.68	\$474.84
6/30/2020	\$203,146				Modernization Planning from State		\$203,496.68	\$474.84
6/30/2020			-\$203,146		Modernization Planning from State to Fund 35		\$350.68	\$474.84

Certification

The Happy Valley Elementary School District Board of Trustees certifies that all expenditures of developer fee receipts are and will continue to be used for the purpose of paying for school facilities. The Board of Trustees certifies that there is a continued need to collect Developers' Fees.
Board Certification and Verification of Need - December 14, 2020

Board of Trustees President

Attest:

District Administrator

LCFF Budget Overview for Parents

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

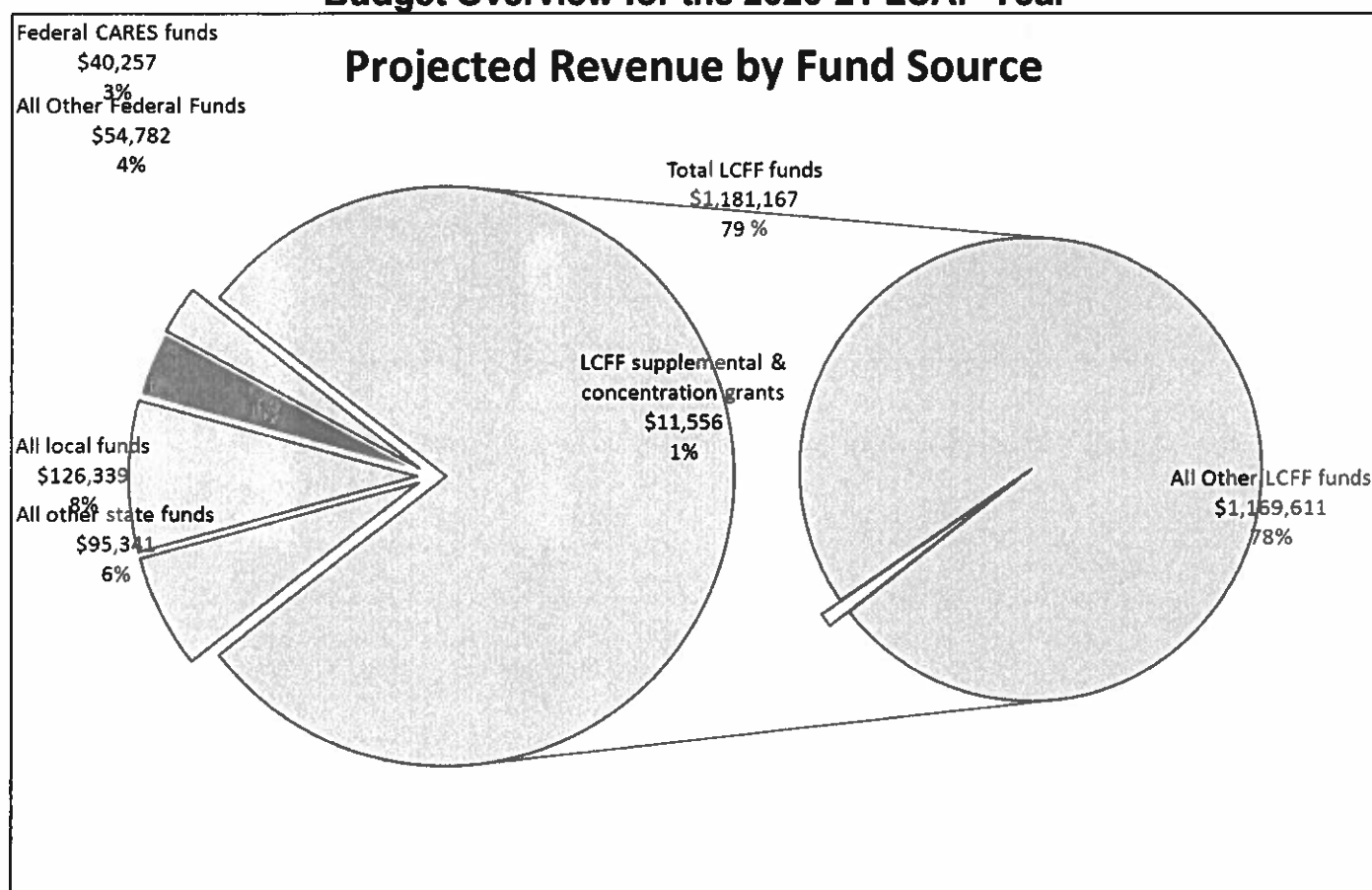
CDS Code: 44697576049571

School Year: 2020-2021

LEA contact information: Michelle McKinny, Superintendent

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

Budget Overview for the 2020-21 LCAP Year

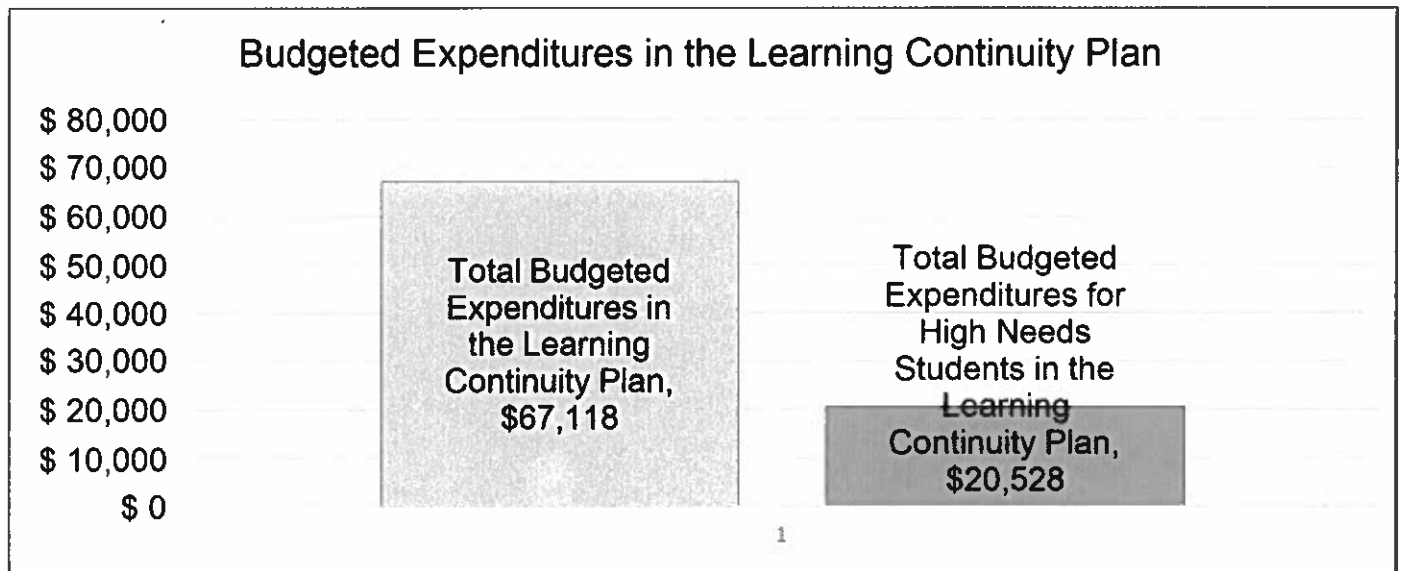


This chart shows the total general purpose revenue Happy Valley Elementary School District expects to receive in the coming year from all sources.

The total revenue projected for Happy Valley Elementary School District is \$1,497,886, of which \$1,181,167 is Local Control Funding Formula (LCFF), \$95,341 is other state funds, \$126,339 is local funds, and \$40,257 is federal funds. Of the \$95,039 in federal funds, \$40,257 are federal CARES Act funds. Of the \$1,181,167 in LCFF Funds, \$11,556 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Happy Valley Elementary School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Happy Valley Elementary School District plans to spend \$1,561,477 for the 2020-21 school year. Of that amount, \$67,118.29 is tied to actions/services in the Learning Continuity Plan and \$1,494,358.71 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

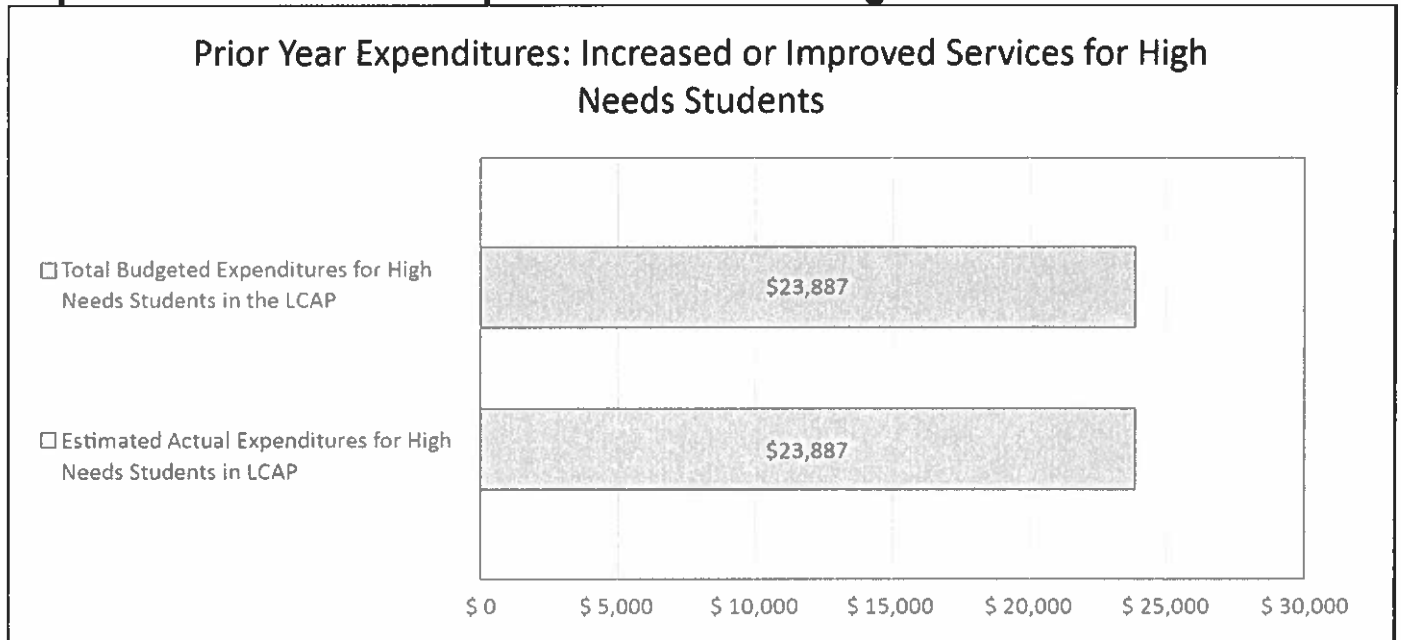
All salaries except for those noted in the Learning Continuity Plan. Maintenance, facilities, and general operations are also not included in the Learning Continuity Plan.

Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, Happy Valley Elementary School District is projecting it will receive \$11,556 based on the enrollment of foster youth, English learner, and low-income students. Happy Valley Elementary School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Happy Valley Elementary School District plans to spend \$20,528 towards meeting this requirement, as described in the Learning Continuity Plan.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Happy Valley Elementary School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Happy Valley Elementary School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, Happy Valley Elementary School District's LCAP budgeted \$23,887 for planned actions to increase or improve services for high needs students. Happy Valley Elementary School District actually spent \$23,887 for actions to increase or improve services for high needs students in 2019-20.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 14, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Michelle McKinny / Anna Seymour

Telephone: 831 429-1456 / 831 466-5622

Title: Superintendent / Financial Analyst

E-mail: mmckinny@hvesd.com/aseymour@

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2020/21 HAPPY VALLEY 1st INTERIM BUDGET with 19/20 Unaudited Actuals Beginning Balances

	2019/20			2020/21			2021/22			2022/23		
	Unaudited Actuals			1st Interim Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
000/09 Deferred Revenue												
8000-8099 - Rev. Limit/Property Tax**	1,145,184	-	1,145,184	1,181,167	-	1,181,167	1,200,951	-	1,200,951	1,223,094	-	1,223,094
8100-8299 - Federal	2,211	46,853	49,064	898	94,141	95,039	-	41,947	41,947	-	41,947	41,947
8300-8599 - State	25,927	88,382	114,309	20,655	74,886	95,541	20,655	66,721	87,376	20,655	66,721	87,376
8600-8799 - Local	80,435	156,380	236,815	67,272	59,067	126,339	67,272	51,151	118,423	67,272	51,151	118,423
TOTAL REVENUE	1,253,757	291,616	1,545,372	1,269,992	227,894	1,497,886	1,288,878	159,819	1,448,697	1,311,021	159,819	1,470,840
1000-Certificated Salaries	587,445	94,432	681,878	631,862	62,744	694,606	647,170	49,957	697,127	659,854	50,956	710,810
2000-Classified Salaries	131,549	55,047	186,596	142,709	7,007	149,716	145,563	15,000	180,563	148,474	15,300	163,774
3000-Benefits	260,384	93,696	354,080	280,860	75,926	356,787	287,863	77,591	365,254	287,739	77,291	365,030
4000-Books & Supplies	17,532	11,878	29,410	21,742	71,791	93,533	21,742	8,621	30,363	21,742	8,621	30,363
5000-Services&Operating	206,445	30,476	236,921	225,832	40,682	266,514	193,501	34,983	228,484	196,160	35,578	231,738
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	136	-	136	322	-	322	322	-	322	322	-	322
7300-Indirects	(4,637)	4,637	-	(9,024)	9,024	-	(8,846)	8,846	-	(8,846)	8,846	-
TOTAL EXPENDITURES	1,198,855	290,167	1,489,021	1,294,302	267,175	1,561,477	1,287,115	194,998	1,482,113	1,305,445	196,591	1,502,037
OTHER SOURCES:												
89XX TRANS IN	222,769	-	222,769	20,550	-	20,550	20,550	-	20,550	20,550	-	20,550
76XX TRANS OUT	(64,500)	-	(64,500)	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(3,160)	3,160	-	(33,100)	33,100	-	(35,179)	35,179	-	(36,772)	36,772	-
TOTAL OTHER	155,109	3,160	158,269	(12,550)	33,100	20,550	(14,629)	35,179	20,550	(16,222)	36,772	20,550
NET INCR/DECR TO FUND BALANCE	210,011	4,609	214,620	(36,861)	(6,181)	(43,041)	(12,866)	(0)	(12,866)	(10,647)	(0)	(10,647)
ACTUAL BEG. FUND BALANCE	868,002	92,110	960,112	1,078,013	96,720	1,174,732	1,041,152	89,529	1,130,681	1,028,286	89,529	1,117,815
END FUND BALANCE	1,078,013	96,720	1,174,732	1,041,152	90,539	1,131,691	1,028,286	89,529	1,117,815	1,017,640	89,529	1,107,168
Professional Development	2,342	-	2,342	2,342	-	2,342	2,342	-	2,342	2,342	-	2,342
Direct Service	11,463	-	11,463	7,963	-	7,963	4,393	-	1,103	1,103	-	1,103
Petty Cash	150	-	150	150	-	150	150	-	150	150	-	150
UNASSIGNED UNRESTRICTED ENDING FUND 01 BALANCE	1,064,058			1,030,697			1,021,401			1,014,045		

Reserve for Economic Uncertainty (REU)

77,676

78,074

74,106

75,102

20/21 1ST INTERIM BUDGET SIGNIFICANT CHANGES OVER 20/21 ADOPTED BUDGET			
20/21		12/9/20	
Fund 01			
REVENUE			
RS# 6500/1304	Adj made to special ed allocation based on 1st interim SELPA updates	\$	(8,426)
RS#3010/0000	Increase in Title I allocation based on updated CDE info	\$	8,995
RS#3215/2801	Increase in CARES Act Funding	\$	5,060
RS#3220/2801	Increase in CARES Act Funding	\$	28,796
RS# 4035/0000	Increase in Title II allocation based on updated CDE info	\$	479
RS# 5811/0000	Increase in REAP allocation	\$	3,349
RS#6300/0000	Decrease in lottery	\$	(711)
RS#7420/0000	Increase in CARES Act Funding	\$	7,965
RS#9009/AIDE	Aide revenue eliminated due to AIDE expenses eliminated	\$	(35,998)
RS#9009/MISC	Aide revenue eliminated due to AIDE expenses eliminated	\$	(39,771)
RS#1400/0000	Adj in LCFF for 1st interim	\$	(1,686)
RS#1100/0000	Decrease in lottery	\$	(1,074)
RS#0084/0000	Parcel tax decrease	\$	(99)
RS#0000/2801	Increase in Property taxes based on P-1	\$	88,168
RS#0000/2801	MAA money received	\$	898
RS#0000/2801	Adj in mandated block grant	\$	(270)
EXPENDITURES			
RS#6500/1304	cert salaries decreased	\$	(43,743)
RS#6500/1304	benefits decreased	\$	(9,453)
RS#6500/1304	services	\$	25,148
RS#3010/0000	Increase in exp due to increase in revenue	\$	8,995
RS#3215/0000	Cares exp up to revenue received	\$	5,060
RS#3220/0000	Cares exp up to revenue received	\$	28,796
RS#4035/0000	Title II increase in funds received	\$	479
RS#5811/0000	Increase in exp due to increase in revenue	\$	3,349
RS#6300/0000	decrease in exp due to decrease in revenue	\$	(711)
RS#7311/0000	exp to use fund balance	\$	850
RS#7420/0000	Increase in exp due to increase in revenue	\$	7,965
RS#7388/0000	exp to use fund balance	\$	1,900
RS#9003/0000	Life lab spend fund balance	\$	717
RS#9009/AIDE	Decreased revenue and exp for aide expense not incurred	\$	(41,383)
RS#9009/MISC	Decreased revenue and exp for salary expense not incurred	\$	(40,249)
RS#9015/0000	spending wharf to wharf fund balance	\$	1,611
RS#9059/0000	spending NMSFO fund balance	\$	1,102
RS#1400/0000	change in LCFF EPA calc	\$	(1,686)
RS#0084/0000	update in parcel tax allocation	\$	(99)
RS#0000/2801	cert salaries decreased	\$	14,187
RS#0000/2801	classified	\$	(11,728)
RS#0000/2801	benefits decreased	\$	(4,753)
RS#0000/2801	services	\$	35,159
STRS Rate in 20/21 budgeted at 16.15% and PERS Rate in 20/21 budgeted at 20.7%			
Interfund Transfers			
Fu 01 to Fu 17	District will not be making the transfer from Fu 01 to Fu 17	\$	-
Fu 57 to Fu 01	Adjusted - \$20,550 transfer from the Endowment fund to the General Fund	\$	-
Fu 01 to Fu 25	Fu 25 budget for modernization planning costs are unknown at this time	\$	-
Contributions / Indirects			
Obj 73xx	Indirect costs adjusted as Special Ed costs adjusted	\$	(1,861)
Obj 89xx	Contribution adjustment	\$	(27,357)
UNRESTRICTED ENDING BALANCE GENERAL FUND			
RS# 0010	Assigned - Possible PsychO.T./EIS use		
Special Reserve Fund for Other Than Capital Outlay - Fund 17			
RS# 0000	No Change	\$	-
Capital Facilities Fund - Fund 25			
RS# 9010	No Change	\$	-
Building Fund - Fund 35			
RS#9027/9140	No change	\$	-
Endowment Fund - Fund 57			
RS# 0000	Increase in endowment revenue		

[illegible]

GENERAL FUND 011 - DETAILS - BY RESOURCE																		
	SPECIAL EDUCATION RESTRICTED				E	F	G	H	I	J	K	L	M	N	O	P	Q	R
RESOURCE #	6800	6512	3310	3010	3210	3,215.00	3220	4035	5011	6300	7311	7,420.00	7,388.00	7600	9003	9009	9009	
NAME	RSP	Mental Hln	PL 94-142	Tde I	CARES	CARES	CARES	Tbe II	REAP	Lottery 20	Class BG	COVID	COVID	STRS behav	Life Lse Gr	Donation	DOK PRG SUP	
MANAGEMENT #	1304	0000	1320	0000	0000	0000	0000	2356	0000	3000	0000	0000	0000	0000	0000	ADDE/Tech	misc	
Deferred Revenue																		
8000-8099 - Rev. Limit/Prop. Tax																		
8100-8299 - Federal			13,500.00	11,937.00	6,401.00	5,060.00	28,796.00	2,484.00	25,963.00	5,597.00	-	7,965.00	7,388.00	55,872.00	-	-	-	
8300-8599 - State		5,252.00							-									
8600-8799 - Local	51,151.00																	
TOTAL REVENUE	51,151.00	5,252.00	13,500.00	11,937.00	6,401.00	5,060.00	28,796.00	2,484.00	25,963.00	5,597.00	-	7,965.00	7,388.00	55,872.00	-	-	7,916.00	
1000-Certificated Salaries	37,239.77		11,262.05	11,937.00		-	-	2,305.57	-								-	
2000-Classified Salaries	-							-	7,007.24								-	
3000-Benefits	11,368.21		1,264.49						7,423.57								-	
4000-Books & Supplies	500.00																-	
5000-Services/Operating	29,148.00	5,252.00			6,401.00	5,060.00	26,366.46	-	9,657.32	5,597.00		7,965.00		55,872.00	717.29		7,916.00	
6000-Capital Outlay	-						2,429.54	-	-	-							-	
7000-Other out go	-							-	-	-							-	
7300-Indirects	5,897.48		973.46					178.43	1,874.87									
TOTAL EXPENDITURES	84,251.46	5,252.00	13,500.00	11,937.00	6,401.00	5,060.00	28,796.00	2,484.00	25,963.00	5,597.00	850.00	7,965.00	1,900.00	55,872.00	717.29	-	7,916.00	
OTHER SOURCES:																		
76XX TRANS IN																		
78XX TRANS OUT																		
CONTR. REST. TO REST. #8990																		
CONTR. UNRES. TO UNRES. #8990																		
CONTR. UNRES. TO RESTR. #8980																		
TOTAL OTHER	33,100.46	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	-	-	-	0.00	-	(850.00)	-	(1,900.00)	-	(717.29)	-	-	
ACTUAL BEG. FUND BALANCE	-	24,182.71	(0.00)	(0.00)	-	-	-	-	-	44,772.31	850.00	-	1,900.00	-	717.29	(0.00)	20,573.80	
END FUND BALANCE	-	24,182.71	(0.00)	(0.00)	-	-	-	-	0.00	44,772.31	850.00	-	1,900.00	-	717.29	(0.00)	20,573.80	

2020/21 HAPPY VALLEY 1st INTERIM BUDGET with 19/20 Unaudited Actuals Beginning Balances																			
GENERAL FUND 01 - DETAILS - BY RESOURCE																			
	RESOURCE #	NAME	MANAGEMENT #	S	T	U	V	W	X	UNRESTRICTED					AD	AE	AF	AG	
										0000	0004	0025	0038	0055					0010
							1400	0000	0004	0025	0038	0055	0010	1100	FUND TOTAL	RESTRICTED	UNRESTRICTED	TOTAL	
							EPA	GENERAL	Parcel Tax	Facilities	INST/MTLS	Prof. Dev.	Shared Serv.	Lottery					
							0000	2801	0000	0000	0000	0000	0000	3000					
Deferred Revenue																			
0000-0099 - Rev. Limit/Prop. Tax							21,874.00	1,159,293.00							1,181,167.00	-	1,181,167.00	1,181,167.00	
0100-0299 - Federal								697.86							69,038.66	94,141.00	697.86	95,038.66	
0300-0599 - State								3,520.00						17,135.00	95,341.00	74,086.00	20,655.00	95,341.00	
0600-0799 - Local								15,000.00	54,272.00					-	176,339.00	58,887.00	67,272.00	126,239.00	
TOTAL REVENUE							21,874.00	1,178,710.66	52,272.00					17,135.00	1,487,885.66	227,894.00	1,269,991.66	1,487,885.66	
1000-Certificated Salaries								602,041.99	15,797.93						694,908.19	62,744.39	631,861.80	694,906.19	
2000-Classified Salaries								142,708.85							149,716.09	7,007.24	142,708.85	149,716.09	
3000-Benefits							7,852.02	270,261.67	2,748.62						356,786.58	75,926.27	280,860.31	356,786.58	
4000-Rentals & Supplies	1,611.08						-	9,077.00	8,164.54					4,500.00	93,532.89	71,791.15	21,741.54	93,532.89	
5000-Services/Operating	-					1,102.36	-	185,268.59	25,563.01				3,500.00	11,500.00	266,513.50	40,681.90	225,831.60	266,513.50	
6000-Capital Outlay							-	-	-				-	-	-	-	-	-	
7000-Indirects							-	322.00					-	-	322.00	-	-	322.00	
TOTAL EXPENDITURES	1,611.08					1,102.36	21,874.00	1,200,655.86	52,272.00				3,500.00	16,000.00	1,561,477.05	267,175.19	1,294,301.86	1,561,477.05	
OTHER SOURCES:																			
8000-TRANSFERS IN																			
76XX-TRANSFERS OUT																			
CONTR. REST. TO REST. #6990								20,550.00							20,550.00	-	-	20,550.00	
CONTR. UNRES. TO UNREST. #6980															-	-	-	-	
CONTR. UNRES. TO RESTR. #6980															-	-	-	-	
TOTAL OTHER								(33,100.46)							33,100.46				
NET INCREASE TO FUND BALANCE	(1,611.08)					(1,102.36)		(34,495.66)							(43,041.39)	(6,180.73)	(36,860.66)	(43,041.39)	
ACTUAL BEG. FUND BALANCE	1,611.08					1,102.36	0.00	966,530.02		2,643.00	8,318.00	2,341.84	11,463.43	1,135.00	66,516.49	1,174,732.33	96,718.53	1,078,012.78	
END FUND BALANCE							0.00	932,034.36		7,843.00	8,315.00	2,341.84	7,963.43	97,651.49	1,131,690.94	1,041,152.12	1,041,152.12	1,131,690.94	

2020/21 HAPPY VALLEY 1st INTERIM BUDGET with 19/20 Unaudited Actuals Beginning Balances

	ALL FUNDS									
	A	B	C	D	E	F	G	H	I	J
	Fund 01	Fund 13	Fund 17	Fund 25	Fund 35	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
07/08 Deferred Revenue										
8000-8099 - Rev. Limit/Property Tax	1,181,167.00									\$ 1,181,167.00
8100-8299 - Federal	95,038.66									\$ 95,038.66
8300-8599 - State	95,341.00									\$ 95,341.00
8600-8799 - Local	126,339.00		\$ 5,000.00	6,311.88		1,125.51			\$ 1,125.51	\$ 136,776.39
TOTAL REVENUE	1,497,885.66		\$ 5,000.00	6,311.88		1,125.51			\$ 1,125.51	\$ 1,510,323.05
1000-Certificated Salaries	694,606.19									\$ 694,606.19
2000-Classified Salaries	149,716.09									\$ 149,716.09
3000-Benefits	356,786.58									\$ 356,786.58
4000-Books & Supplies	93,532.89									\$ 93,532.89
5000-Service&Operating	266,513.50			138.75					\$ -	\$ 266,652.25
6000-Capital Outlay	-									\$ -
7100-7200-Other out go	322.00									\$ 322.00
7300-Indirects	-									\$ -
TOTAL EXPENDITURES	1,561,477.05			138.75						\$ 1,561,615.80
OTHER SOURCES:										
89XX TRANS IN	20,550.00									\$ 20,550.00
76XX TRANS OUT	-									\$ (20,550.00)
CONTR. REST. TO REST. #8990	-					(20,550.00)				\$ -
CONTRIB FLEX - #8998/8997	-									\$ -
CONTR UNRES TO UNREST #8980	-									\$ -
CONTR. UNRES TO RESTR. #8960	-									\$ -
TOTAL OTHER	20,550.00					(20,550.00)			(20,550.00)	\$ -
NET INCR/DECR TO FUND BALANCE	\$ (43,041.39)		\$ 5,000.00	\$ 6,173.13		(19,424.49)			(19,424.49)	\$ (51,292.75)
ACTUAL BEG. FUND BALANCE	1,174,732.33	\$ 1.16	\$ 307,530.50	\$ 350.68		\$ 57,199.40	193,482.39	690,139.68	940,821.47	\$ 2,423,436.14
END FUND BALANCE	1,131,690.94	\$ 1.16	\$ 312,530.50	\$ 6,523.81		\$ 37,774.91	193,482.39	690,139.68	921,396.98	\$ 2,372,143.39
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 78,073.85	FUND 17 - REU \$ 78,073.85	FUND 17 - UNREST. \$ 234,456.85	\$ 122,119.03						
				100,000.00						

**Happy Valley Cash Flow
2020-21 1st Interim Budget**

		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9,110.00	1,027,373.76	949,067.54	809,688.20	739,102.68	632,393.36	520,020.53	932,297.24	846,111.98	745,899.46	648,802.60	1,032,471.34	1,000,431.48	979,694.48	1,027,373.76
B. Receipts															
Revenue Limit:	8010-8019	21,602.00	11,081.00	16,550.00	500.00	-	5,696.00	4,433.00	5,024.00	10,007.00	5,024.00	5,024.00	10,748.00	-	95,748.00
State Aid:	8020-8079	-	-	13,732.26	4,502.37	889.27	513,744.58	1.88	271.23	18.00	459,973.60	2,011.00	90,274.00	-	1,085,418.19
Property Tax:	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other:	8100-8399	490.14	1,600.00	28,796.00	(10,635.48)	6,278.98	-	1,504.56	-	-	5,273.00	23,541.00	38,190.00	-	95,038.30
Federal Revenues:	8300-8599	6.46	-	12,795.90	(1,618.14)	-	4,505.00	4,407.82	-	2,168.00	-	64,940.00	8,136.00	-	95,341.06
Other State Rev	8600-8799	944.27	943.79	3,943.02	(21,867.94)	125.55	4,546.00	17,798.43	8,497.00	1,426.00	25,087.00	10,160.00	74,736.00	-	126,339.12
Other Local Rev	8810-8929	-	-	-	-	-	-	-	-	-	-	-	20,550.00	-	20,550.00
Interfund Transfers	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8980	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		23,042.89	13,624.79	75,817.18	(29,859.19)	7,293.80	528,491.58	28,145.79	13,792.23	13,619.00	495,357.60	105,676.00	242,634.00	-	1,422,686.67
C. Disbursements															
Certified Salary	1000-1999	14,325.92	65,919.50	58,490.54	66,868.85	60,924.56	60,924.56	60,924.56	60,924.56	60,924.56	60,924.56	60,924.56	62,529.00	-	694,606.19
Classified Salary	2000-2999	10,516.83	10,516.83	10,516.83	10,516.83	10,516.83	10,516.83	10,516.83	10,516.83	10,516.83	10,516.83	10,516.83	34,031.00	-	149,716.13
Employee Benefits	3000-3999	8,318.42	19,658.19	24,687.61	24,202.40	24,274.47	24,274.47	24,274.47	24,274.47	24,274.47	24,274.47	24,274.47	109,988.00	-	356,785.91
Supplies/Services	4000-5999	24,266.21	26,194.92	58,317.37	34,672.05	29,592.54	19,499.01	19,615.19	18,288.89	15,000.00	15,973.00	42,000.00	56,627.00	-	360,046.18
Capital Outlays	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7999	322.00	-	136.33	-	-	-	-	-	-	-	-	186.00	-	322.33
Interfund Transf Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		57,427.38	122,289.44	152,148.68	136,260.13	125,308.40	115,214.87	115,331.05	114,004.75	110,715.86	111,688.86	137,715.86	283,371.00	-	1,561,476.28
Accounts Receivable	9120-9330	-	-	-	50,872.41	-	-	-	-	-	-	-	-	-	50,872.41
Unexplained Variance:	9510-9659	-	-	5,745.98	7,717.59	5,641.77	-	-	-	-	-	-	-	-	(55,511.08)
Accounts Payable		(43,921.73)	(30,714.69)	-	-	-	-	-	-	-	-	-	-	-	-
D. Net Cash Flow		(78,306.22)	(139,376.34)	(70,565.52)	(106,769.32)	(112,372.83)	(413,276.71)	(87,185.26)	(100,212.52)	(97,896.86)	(383,668.74)	(32,039.86)	(20,737.00)	-	(143,428.28)
E. Ending Cash		949,067.54	809,688.20	739,102.68	632,393.36	520,020.53	932,297.24	846,111.98	745,899.46	648,802.60	1,032,471.34	1,000,431.48	979,694.48	979,694.48	883,945.48

ACTUAL = Green
TENTATIVE = Orange
PROJECTED = Blue

2021/22 PROJECTED BUDGET	
21/22	12/7/20
REVENUE	
FUND 01	
RS#3010,3210	Removed Federal Funds unknown in MYP years
RS# 0000/2801	Property Tax 2% increase remains
EXPENDITURES	
Salaries/statutories	Step and Column has remained budgeted at 2% for all certificated and classified staff.
Salaries/statutories	Salary Increase 1% and one time bonus per settlement agreement certificated only
Benefits	STRS budgeted at 15.92%
Benefits	PERS budgeted at 22.84%
Benefits	Health & Welfare amounts remains at 21/22 rates
RS#0000/2801	Projected a 2% increase in service budgets.
RS#9009/RM	Removed classroom budgets projected to use fund balance in 20/21.
Interfund Transfers	
Fu 01 to Fu 17	No transfer
Fu 01 to Fu 25	No transfer
Fu 57 to Fu 01	Adjusted the amt of transfer from the Endowment fund to the General Fund to 20/21 amount of \$20,550
ENDING BALANCE	
RS# 0010	Assigned - Possible Psych/O.T./EIS use

2022/23 PROJECTED BUDGET	
22/23	12/7/20
REVENUE	
FUND 01	
RS# 0000/2801	Property Tax 2% increase
EXPENDITURES	
Salaries/statutories	Step and Column has remained budgeted at 2% for all certificated and classified staff.
Benefits	STRS budgeted at 18.4%
Benefits	PERS budgeted at 25.90%
Benefits	Health & Welfare amounts remains to 21/22 rates
RS#0000/2801	Projected a 2% increase in service budgets.
Interfund Transfers	
Fu 01 to Fu 17	No transfer
Fu 01 to Fu 25	No transfer
Fu 57 to Fu 01	Adjusted the amt of transfer from the Endowment fund to the General Fund to 20/21 amount of \$20,550
ENDING BALANCE	
RS# 0010	No fund balance remaining to assign

2021/22 HAPPY VALLEY Projected Budget with 2020/21 1st INTERIM Budget Beginning Balances																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
GENERAL FUND 01 - DETAILS - BY RESOURCE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	A			B			D			E			F			G			H			I			J			K			L			M			N																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	SPECIAL EDUCATION RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED			RESTRICTED	

2021/22 HAPPY VALLEY Projected Budget with 2020/21 1st INTERIM Budget Beginning Balances														
GENERAL FUND 01 - DETAILS - BY RESOURCE														
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED													
	1400 EPA 0000	0000 GENERAL 2801	0064 Parcel Tax 0000	0025 Facilities 0000	0038 INST/MNTLS 0000	0055 Prof. Dev. 0000	0010 DIRECT SRV 0000	1100 LOTTERY 3000	W FUND TOTAL	X		Y	Z	TOTAL
										RESTRICTED	UNRESTRICTED			
Deferred Revenue														
8000-8099 - Rev. Limit/Prop. Tax	19,950.00	1,181,001.00	-	-	-	-	-	-	1,200,951.00	-	-	1,200,951.00	-	1,200,951.00
8100-8299 - Federal	-	-	-	-	-	-	-	-	41,947.00	41,947.00	-	-	-	41,947.00
8300-8599 - State	-	3,520.00	-	-	-	-	-	17,135.00	87,376.00	66,721.00	20,655.00	-	-	87,376.00
8600-8799 - Local	-	15,000.00	52,272.00	-	-	-	-	-	118,423.00	51,151.00	87,272.00	-	-	118,423.00
TOTAL REVENUE	19,950.00	1,199,521.00	52,272.00	-	-	-	-	17,135.00	1,448,697.00	159,819.00	1,288,878.00	-	-	1,448,697.00
1000-Certificated Salaries	10,795.38	620,103.25	16,271.78	-	-	-	-	-	697,127.27	49,956.87	647,170.39	-	-	697,127.27
2000-Classified Salaries	-	145,563.03	-	-	-	-	-	-	160,563.03	15,000.00	145,563.03	-	-	160,563.03
3000-Benefits	9,154.62	275,761.67	2,746.62	-	-	-	-	-	385,253.74	77,590.83	287,662.91	-	-	385,253.74
4000-Books & Supplies	-	9,077.00	8,164.54	-	-	-	-	4,500.00	30,382.64	8,621.10	21,741.54	-	-	30,382.64
5000-Service&Operating	-	153,112.00	25,089.07	-	-	-	3,570.00	11,730.00	228,484.03	34,982.96	183,501.07	-	-	228,484.03
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	322.00	-	-	-	-	-	-	322.00	-	322.00	-	-	322.00
7300-Indirects	-	(8,845.81)	-	-	-	-	-	-	-	8,845.81	(8,845.81)	-	-	-
TOTAL EXPENDITURES	19,950.00	1,195,093.14	52,272.00	-	-	-	3,570.00	16,230.00	1,482,112.71	164,997.58	1,287,115.13	-	-	1,482,112.71
OTHER SOURCES:														
89XX TRANS IN	-	20,550.00	-	-	-	-	-	-	20,550.00	-	20,550.00	-	-	20,550.00
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #6990	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES. TO UNREST. #6980	-	(35,178.57)	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES. TO RESTR. #6960	-	(14,628.57)	-	-	-	-	-	-	20,550.00	35,178.57	(35,178.57)	-	-	-
TOTAL OTHER	-	(14,628.57)	-	-	-	-	-	-	20,550.00	35,178.57	(14,628.57)	-	-	20,550.00
NET INCR/DECR TO FUND BALANCE	-	(10,200.71)	-	-	-	-	(3,570.00)	905.00	(12,865.71)	-	(12,865.71)	-	-	(12,865.71)
ACTUAL BEG. FUND BALANCE	-	932,034.36	-	2,843.00	8,318.00	2,341.84	7,983.43	87,651.49	1,130,880.94	89,528.82	1,041,152.12	-	-	1,130,880.94
END FUND BALANCE	-	921,833.65	-	2,843.00	8,318.00	2,341.84	4,393.43	88,556.49	1,117,815.23	89,528.82	1,028,286.41	-	-	1,117,815.23

2022/23 HAPPY VALLEY Projected Budget with 2021/22 Projected Budget Beginning Balances												
GENERAL FUND 01 - DETAILS - BY RESOURCE												
RESOURCE # NAME MANAGEMENT #	A			B			C			D		
	SPECIAL EDUCATION			RESTRICTED			RESTRICTED			RESTRICTED		
	6500 RSP	6512 Mental Hlth 0000	3310 PL 94-142 1320	4035 Teach Qual 2356	5811 REAP 0000	6300 LOTTERY 20 3000	7690 STRS behalf 0000	9003 Life Lse Gvt 0000	9009 Donation AIDE/Tech	9009 DOK PRG SUP MSC	9059 NMSFO 0000	K
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-
8000-8099 - Rev. Limit/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	13,500.00	2,484.00	25,983.00	-	-	-	-	-	-	-
8300-8599 - State	-	5,252.00	-	-	-	5,597.00	55,872.00	-	-	-	-	-
8600-8799 - Local	51,151.00	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	51,151.00	5,252.00	13,500.00	2,484.00	25,983.00	5,597.00	55,872.00	-	-	-	-	-
1000-Certificated Salaries	39,124.10	-	11,831.91	-	-	-	-	-	-	-	-	-
2000-Classified Salaries	-	-	-	-	15,300.00	-	-	-	-	-	-	-
3000-Benefits	11,906.21	-	1,284.49	-	8,788.13	-	55,872.00	-	-	-	-	-
4000-Books & Supplies	500.00	-	-	2,524.10	-	5,597.00	-	-	-	-	-	-
5000-Services&Operating	30,325.58	5,252.00	-	-	0.00	-	-	-	-	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	5,987.48	-	973.48	-	1,874.87	-	-	-	-	-	-	-
TOTAL EXPENDITURES	87,313.37	5,252.00	14,088.86	2,524.10	25,983.00	5,597.00	55,872.00	-	-	-	-	-
OTHER SOURCES:	-	-	-	-	-	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-
78XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	36,162.37	-	599.86	40.10	-	-	-	-	-	-	-	-
TOTAL OTHER	36,162.37	-	599.86	40.10	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	44,772.31	-	-	-	20,573.90	-	-
ACTUAL BEG. FUND BALANCE	-	24,182.71	-	-	-	44,772.31	-	-	-	-	-	-
END FUND BALANCE	-	24,182.71	-	-	-	44,772.31	-	-	-	20,573.90	-	-

2022																				2022/23 HAPPY VALLEY Projected Budget with 2021/22 Projected Budget Beginning Balances																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
																				GENERAL FUND 01 - DETAILS - BY RESOURCE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
RESOURCE # NAME MANAGEMENT #		UNRESTRICTED																		S FUND TOTAL		T RESTRICTED		U UNRESTRICTED		TOTAL		12/7/2020 V																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
		L		M		N		O		P		Q		R																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		1400 EPA 0000	0000 GENERAL 2801	0084 Parcel Tax 0000	0838 INST/MTLS 0000	0855 Prof. Dev. 0000	0010 DIRECT SRV 0000	1100 LOTTERY 3000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Deferred Revenue	19,950.00		1,203,144.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															</

2020/21 HAPPY VALLEY 1ST INTERIM BUDGET
GENERAL FUND
MULTIYEAR PROJECTIONS
UNRESTRICTED

G. ASSUMPTIONS

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

Local Control Funding Formula Revenue:

The County Auditor's Property Tax projections have historically increased more than 2% year over year. The district is currently projecting property tax increases at 2% each year for the 2021/22 and 2022/23 fiscal years in the multi-year projections (MYP). Since Happy Valley is a Basic Aid / Community Funded district, revenue increases for operational funds will come through property tax increases. The current crisis will affect all districts but the final outcomes have not yet been determined. The latest LCFF calculation shows 0% COLA but have taken out the Base Grant Deficit Factors.

We are estimating that the District's ADA will decrease to 99.75 in 2020-21 in relation to actual enrollment decline down to 105 and then projecting both to remain constant. The District appears to maintain its Basic Aid status through the multiyear projections, with a 2% increase in property taxes. This Basic Aid status could change with a large increase in ADA, a large ongoing increase in state funding or with property rates lower than currently estimated. The property tax estimates used were conservative.

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

State Unrestricted Revenue:

Other than Lottery and the Mandated Block Grant, the district no longer has any unrestricted ongoing categoricals. Non-Prop.20 Lottery funding is estimated at \$150 per ADA in all budget years. The district will request their allocation of the Mandated Block Grant for 20/21 instead of opting to file claims. The grant amount is \$3,520.

Federal Revenue:

Funding for MAA has been budgeted to the amounts received in 20/21 and then removed in both future year budgets. This funding is only budgeted when notification is received from the MAA Coordinator at the COE of an actual payment.

Local Revenue:

A \$15,000 budget for interest revenue has been included for 2020/21 and both future years. Donation amounts have been budgeted to the amounts used in 20-21 and then have been removed in both future years.

Transfers:

The district's contribution from the Endowment fund 57 to the General Fund 01 is adjusted to \$20,550 in 20/21 and in the MYP.

Staffing –

Salaries and benefits:

Salary Increase – The 20/21 Budget includes step & column costs for certificated employees and classified employees as calculated by the financial software. The 20/21 Budget also includes the 2% salary increase for certificated employees negotiated and settled as well as a one time bonus amount. In the MYP, certificated staff and classified staff salaries were budgeted with a step/col. Increase of 2% in 21/22 & 22/23. The 21/22 year also has a 1% salary increase based on July approval of multiyear negotiation settlement as well as a onetime bonus. The 22/23 negotiations have not been settled and therefore are not budgeted.

Health and Welfare costs – the district continues to pay 100% of the current rates for dental, and vision plans for “the employee plus one” in all budget years, which for vision is \$23.06 and for Dental the cost is \$102.82 and is based on FTE. In the 20/21 Budget the medical is \$1,200 per month based on FTE. In MYP years the medical will increase to \$1,300 per month per negotiated settlement.

STRS & PERS rates – The STRS rate has been budgeted at 16.15% in 20/21; 15.92% in 21/22; and 18.40% in 22/23. The PERS rate is budgeted at 20.7% in 20/21; 22.84% in 21/22; & 25.9% in 22/23.

Books, Supplies, Contracts, Services, and Operation Cost (objects 4000's and 5000's):
4000s – 20/21 has been projected based on 19/20 budget and also 19/20 actuals incurred.

5000s – 20/21 has been projected based on current year need. A 2% increase for both 2021/22 and 2022/23 has been included to account for potential increases in utility costs.

The District has budgeted the transfer from the district's County Endowment Fund 57 to the General Fund - Resource #0000 at \$20,550 in all years.

Conclusions – Even though economic times had been rising year over year, the current crisis that began in 19/20 will greatly impact every district for the foreseeable future. The Basic Aid districts' “Share the Pain” revenue cuts in past years have accelerated the reduction of the district's unrestricted ending fund balance and will continue to do so as that amount received from State Aid decreases to possibly zero. These “Share the Pain” reductions continue to this day and will now grow as a reduction to the district's “hold harmless” state funds under the LCFF funding formula. The district has been fortunate that the community was able to minimize the effects of these actions by raising funds to continue the district's many vital programs.

The district is currently projecting deficit spending in 20/21 budget year mostly due to the amount needed to cover modernization planning and legal fees for bargaining unit negotiation costs. There is projected to be continued deficit spending as a result of the status of the State's budget, salary increases, Special Ed costs, and the increases in retirement rates for both STRS & PERS. These costs are out-pacing the modest increases in ongoing state and local revenues.

The unrestricted ending balance includes the assigned fund balances for the Direct Services Program. The Reserve for Economic Uncertainties is kept in Fund 17.

2020/21 HAPPY VALLEY 1ST INTERIM BUDGET
GENERAL FUND
MULTIYEAR PROJECTIONS
RESTRICTED

G. ASSUMPTIONS

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

The 2020/21 Happy Valley Restricted 1st Interim Budget contains programs funded from three sources, federal, state, and local.

STATE REVENUES:

Under the current LCFE funding model the district receives restricted state funding for Prop. 20 Lottery, AB602 RS# 6500 Special Education funding, and Spec. Ed. Mental Health RS#6512 funding. The Special Ed. RS# 6500 revenue is funded through the SELPA's AB602 funding model based on an estimate provided by the SELPA. The amount of contribution needed to cover Special Ed costs fluctuates with the volatile Regional Program budget, the District's Special Ed costs also fluctuate with the constant change in students that need those services. The 20/21 Prop. 20 Lottery is estimated at \$49 per ADA. With the implementation of GASB 68 during the 16/17 fiscal year, the district is required to now include the On Behalf STRS payment with the corresponding revenue that the state makes for the district STRS members into the STRS retirement fund. The STRS on Behalf payment is budgeted in all years.

FEDERAL FUNDING:

The Federal programs in 21/22 and the 22/23 budgets are Teacher Quality - Title II, Local Assistance Entitlement and REAP. The Federal programs' Teacher Quality - Title II and REAP Program revenues have been adjusted to the expected 20/21 allocations. The Local Assistance Entitlement – RS#3310 is budgeted at the 20/21 amount for all three years.

LOCAL FUNDING:

Donations carryover has been moved into 20/21 and is being used in part to fund the local classroom expenditure budgets. The classroom teachers are expected to use their donation accounts for classroom supplies and less for discretionary purchases. The unrestricted educational supply budget remains reduced to reflect this ongoing policy change. The amounts for aide and MURT salary are not included in either future year as budgeting for these programs only occur once we received a letter committing to the donation. Parcel Tax Funding has also continued to be budgeted and the related expenses of \$52,272.

STAFFING:

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

Step and column costs were calculated through the financial software for 2020/21. A 2% 20/21 salary increase for certificated only has been budgeted based on each individual's base salaries. For 21/22 & 22/23, a 2% step & column increase for both classified and certificated staff was included. For 21/22 a 1% salary increase and a onetime bonus was budgeted due to multiyear negotiation settlement for certificated only.

The district continues to pay 100% of the dental and vision plans for an employee plus one which the cost of vision is \$23.06 and the cost of dental is \$102.82 and is based on FTE. The medical for 20-21 plan year is \$1,200 per month towards medical based on FTE. In MYP the medical will increase to \$1,300 a month per settlement. Restricted program part-time classified staff do not receive benefits. The Superintendent and Office Administrator have their medical cap at \$1,003/month.

STRS & PERS rates – The STRS rate has been budgeted at 16.15% in 20/21; 15.92% in 21/22; and 18.40% in 22/23. The PERS rate is budgeted at 20.7% in 20/21; 22.84% in 21/22; & 25.9% in 22/23.

BOOKS, SUPPLIES, CONTRACTS AND OPERATION COSTS –

Revenue for the classroom expenditure budgets have been included in 20/21. Current expenditure budgets exceed the budgeted revenue which is decreasing fund balance in 20/21. These budgets have been removed entirely from future years but will be added back if/when revenue is received to fund these expenditures.

Capital Outlay – Currently, no expenditures are budgeted in this category in 20/21 or the MYPs.

Conclusion:

The need to meet the Federal requirement for “Maintenance of Effort” is often a struggle for the District as the Spec. Ed. costs are often an area of uncertainty due to the changing needs of the current special ed. population, new IEPs, and the changes in the special education staff. Any IEPs requiring new services for current district students or new students with an IEP moving into the district will increase the cost of the district’s special ed. expenditures. Any placements in the Regional Programs will reduce the district’s revenue. Balancing the district’s Spec. Ed. needs and passing the Spec. Ed. MOE is always of some concern. If the district were to fail their MOE, it would result in the loss of Federal Spec. Ed. revenue.

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,094,685.00	1,094,685.00	68,027.63	1,181,167.00	86,482.00	7.9%
2) Federal Revenue		8100-8299	0.00	0.00	897.66	897.66	897.66	New
3) Other State Revenue		8300-8599	21,790.00	21,790.00	2,325.09	20,655.00	(1,135.00)	-5.2%
4) Other Local Revenue		8600-8799	67,580.00	67,580.00	3,735.86	67,272.00	(308.00)	-0.5%
5) TOTAL REVENUES			1,184,055.00	1,184,055.00	74,986.24	1,269,991.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	616,889.32	616,889.32	197,393.31	631,861.80	(14,972.48)	-2.4%
2) Classified Salaries		2000-2999	154,436.48	154,436.48	42,067.32	142,708.85	11,727.63	7.6%
3) Employee Benefits		3000-3999	284,348.34	284,348.34	75,797.43	280,860.31	3,488.03	1.2%
4) Books and Supplies		4000-4999	25,577.00	25,577.00	1,275.35	21,741.54	3,835.46	15.0%
5) Services and Other Operating Expenditures		5000-5999	190,672.81	190,672.81	99,751.83	225,831.60	(35,158.79)	-18.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	322.00	322.00	136.33	322.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,885.46)	(10,885.46)	0.00	(9,024.24)	(1,861.22)	17.1%
9) TOTAL EXPENDITURES			1,261,360.49	1,261,360.49	416,421.57	1,294,301.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(77,305.49)	(77,305.49)	(341,435.33)	(24,310.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(80,456.81)	(80,456.81)	0.00	(33,100.46)	27,356.35	-45.2%
4) TOTAL OTHER FINANCING SOURCES/USES			(39,906.81)	(39,906.81)	0.00	(12,550.46)		

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(117,212.30)	(117,212.30)	(341,435.33)	(36,860.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,078,012.78	704,641.52		1,078,012.78	373,371.26	53.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,078,012.78	704,641.52		1,078,012.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,078,012.78	704,641.52		1,078,012.78		
2) Ending Balance, June 30 (E + F1e)			960,800.48	587,429.22		1,041,152.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150.00	150.00		150.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,880.00	6,880.00		7,963.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	953,790.48	580,419.22		1,033,038.69		

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	44,324.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,560.00	23,560.00	5,469.00	21,874.00	(1,886.00)	-7.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,031.00	6,031.00	0.00	6,031.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,043,940.85	1,043,940.85	0.00	1,132,108.85	88,168.00	8.4%
Unsecured Roll Taxes		8042	17,860.00	17,860.00	17,881.24	17,860.00	0.00	0.0%
Prior Years' Taxes		8043	1,338.00	1,338.00	373.39	1,338.00	0.00	0.0%
Supplemental Taxes		8044	1,930.39	1,930.39	0.00	1,930.39	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	24.76	24.76	0.00	24.76	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,094,685.00	1,094,685.00	68,027.63	1,181,167.00	86,482.00	7.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,094,685.00	1,094,685.00	68,027.63	1,181,167.00	86,482.00	7.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4810	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4128, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	897.66	897.66	897.66	New
TOTAL, FEDERAL REVENUE			0.00	0.00	897.66	897.66	897.66	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	18,000.00	18,000.00	2,325.09	17,135.00	(865.00)	-4.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6660, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,790.00	3,790.00	0.00	3,520.00	(270.00)	-7.1%
TOTAL, OTHER STATE REVENUE			21,790.00	21,790.00	2,325.09	20,655.00	(1,135.00)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	52,371.00	52,371.00	0.00	52,272.00	(99.00)	-0.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,209.00	15,209.00	2,890.89	15,000.00	(209.00)	-1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	850.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	(5.03)	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,580.00	67,580.00	3,735.86	67,272.00	(308.00)	-0.5%
TOTAL, REVENUES			1,184,055.00	1,184,055.00	74,986.24	1,269,991.86	85,936.66	7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	448,284.28	448,284.28	140,089.63	459,950.76	(11,666.48)	-2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	168,605.04	168,605.04	57,303.88	171,911.04	(3,306.00)	-2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			616,889.32	616,889.32	197,393.31	631,861.80	(14,972.48)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,734.60	24,734.60	0.00	15,879.05	8,855.55	35.8%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,723.98	128,723.98	42,067.32	126,201.96	2,522.02	2.0%
Other Classified Salaries		2900	977.90	977.90	0.00	627.84	350.06	35.8%
TOTAL, CLASSIFIED SALARIES			154,436.48	154,436.48	42,067.32	142,708.85	11,727.63	7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	98,282.29	98,282.29	30,597.38	97,873.26	409.03	0.4%
PERS		3201-3202	26,646.05	26,646.05	8,707.92	29,540.67	(2,894.62)	-10.9%
OASDI/Medicare/Alternative		3301-3302	21,001.26	21,001.26	5,988.30	19,819.04	1,182.22	5.6%
Health and Welfare Benefits		3401-3402	123,705.28	123,705.28	25,855.16	119,234.23	4,471.05	3.6%
Unemployment Insurance		3501-3502	366.04	366.04	115.72	357.97	8.07	2.2%
Workers' Compensation		3601-3602	14,347.42	14,347.42	4,532.95	14,035.14	312.28	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			284,348.34	284,348.34	75,797.43	280,860.31	3,488.03	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,000.00	22,000.00	1,275.35	18,164.54	3,835.46	17.4%
Noncapitalized Equipment		4400	3,577.00	3,577.00	0.00	3,577.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,577.00	25,577.00	1,275.35	21,741.54	3,835.46	15.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,858.00	2,858.00	0.00	2,858.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	3,417.64	3,417.64	(417.64)	-13.9%
Insurance		5400-5450	13,000.00	13,000.00	14,534.00	13,299.00	(299.00)	-2.3%
Operations and Housekeeping Services		5500	43,000.00	43,000.00	11,187.41	43,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,688.00	19,688.00	39,763.89	46,075.15	(26,387.15)	-134.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	94,272.01	94,272.01	25,148.66	102,327.01	(8,055.00)	-8.5%
Communications		5900	14,854.80	14,854.80	5,700.43	14,854.80	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,672.81	190,672.81	99,751.83	225,831.60	(35,158.79)	-18.4%

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	322.00	322.00	136.33	322.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			322.00	322.00	136.33	322.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,885.46)	(10,885.46)	0.00	(9,024.24)	(1,861.22)	17.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,885.46)	(10,885.46)	0.00	(9,024.24)	(1,861.22)	17.1%
TOTAL, EXPENDITURES			1,261,360.49	1,261,360.49	416,421.57	1,294,301.86	(32,941.37)	-2.6%

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(60,456.81)	(60,456.81)	0.00	(33,100.46)	27,356.35	-45.2%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(60,456.81)	(60,456.81)	0.00	(33,100.46)	27,356.35	-45.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(39,906.81)	(39,906.81)	0.00	(12,550.46)	27,356.35	-68.6%

2020-21 First Interim
General Fund
Restricted (Resources 2000-8999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,462.00	47,462.00	19,353.00	94,141.00	46,679.00	98.4%
3) Other State Revenue		8300-8599	67,432.00	67,432.00	8,859.15	74,686.00	7,254.00	10.8%
4) Other Local Revenue		8600-8799	143,262.00	143,262.00	(19,772.72)	59,067.00	(84,195.00)	-58.8%
5) TOTAL, REVENUES			258,156.00	258,156.00	8,439.43	227,894.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	136,112.91	136,112.91	8,211.50	62,744.39	73,368.52	53.9%
2) Classified Salaries		2000-2999	52,621.15	52,621.15	0.00	7,007.24	45,613.91	86.7%
3) Employee Benefits		3000-3999	94,227.89	94,227.89	1,068.19	75,926.27	18,301.62	19.4%
4) Books and Supplies		4000-4999	15,924.00	15,924.00	36,094.23	71,791.15	(55,867.15)	-350.8%
5) Services and Other Operating Expenditures		5000-5999	9,252.00	9,252.00	6,329.14	40,681.90	(31,429.90)	-339.7%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,885.46	10,885.46	0.00	9,024.24	1,861.22	17.1%
9) TOTAL, EXPENDITURES			319,023.41	319,023.41	51,704.06	267,175.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,867.41)	(60,867.41)	(43,264.63)	(39,281.19)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	60,456.81	60,456.81	0.00	33,100.46	(27,356.35)	-45.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,456.81	60,456.81	0.00	33,100.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410.60)	(410.60)	(43,264.63)	(6,180.73)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,719.55	78,477.79		96,719.55	18,241.76	23.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,719.55	78,477.79		96,719.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,719.55	78,477.79		96,719.55		
2) Ending Balance, June 30 (E + F1e)			96,308.95	78,067.19		90,538.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	96,308.95	78,067.19		90,538.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,500.00	13,500.00	(13,501.00)	13,500.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,942.00	2,942.00	2,984.00	11,937.00	8,995.00	305.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,005.00	2,005.00	(526.00)	2,484.00	479.00	23.9%

2020-21 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,015.00	29,015.00	30,396.00	66,220.00	37,205.00	128.2%
TOTAL FEDERAL REVENUE			47,462.00	47,462.00	19,353.00	94,141.00	46,679.00	98.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	6,308.00	6,308.00	2,512.29	5,597.00	(711.00)	-11.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6660, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	61,124.00	61,124.00	6,346.86	69,089.00	7,965.00	13.0%
TOTAL OTHER STATE REVENUE			67,432.00	67,432.00	8,859.15	74,686.00	7,254.00	10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	83,685.00	83,685.00	70.00	7,916.00	(75,769.00)	-90.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	8500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	8500	8792	59,577.00	59,577.00	(19,842.72)	51,151.00	(8,426.00)	-14.1%
From JPAs	8500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	8360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	8360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	8360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			143,262.00	143,262.00	(19,772.72)	59,067.00	(84,195.00)	-58.8%
TOTAL, REVENUES			258,156.00	258,156.00	8,439.43	227,894.00	(30,262.00)	-11.7%

2020-21 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	132,959.89	132,959.89	7,656.66	59,878.51	73,081.38	55.0%
Certificated Pupil Support Salaries		1200	3,153.02	3,153.02	554.84	2,865.88	287.14	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			136,112.91	136,112.91	8,211.50	62,744.39	73,368.52	53.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,613.75	51,613.75	0.00	7,007.24	44,606.51	86.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	1,007.40	1,007.40	0.00	0.00	1,007.40	100.0%
TOTAL, CLASSIFIED SALARIES			52,621.15	52,621.15	0.00	7,007.24	45,613.91	86.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	69,831.71	69,831.71	448.07	58,967.89	10,863.82	15.6%
PERS		3201-3202	0.80	0.80	0.00	1,450.54	(1,449.74)	#####
OASDI/Medicare/Alternative		3301-3302	7,332.74	7,332.74	456.15	2,989.81	4,342.93	59.2%
Health and Welfare Benefits		3401-3402	14,349.04	14,349.04	0.00	11,499.56	2,849.48	19.9%
Unemployment Insurance		3501-3502	67.40	67.40	4.11	25.44	41.96	62.3%
Workers' Compensation		3601-3602	2,646.20	2,646.20	180.88	993.03	1,653.17	62.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,227.89	94,227.89	1,069.19	75,926.27	18,301.62	19.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,308.00	6,308.00	0.00	5,597.00	711.00	11.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,616.00	9,616.00	12,349.04	30,393.77	(20,777.77)	-216.1%
Noncapitalized Equipment		4400	0.00	0.00	23,745.19	35,800.38	(35,800.38)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,924.00	15,924.00	36,094.23	71,791.15	(55,867.15)	-350.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	850.00	(850.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,252.00	9,252.00	6,329.14	39,831.90	(30,579.90)	-330.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,252.00	9,252.00	6,329.14	40,681.90	(31,429.90)	-339.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,885.46	10,885.46	0.00	9,024.24	1,861.22	17.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,885.46	10,885.46	0.00	9,024.24	1,861.22	17.1%
TOTAL, EXPENDITURES			319,023.41	319,023.41	51,704.06	267,175.19	51,848.22	16.3%

2020-21 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	60,456.81	60,456.81	0.00	33,100.46	(27,356.35)	-45.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			60,456.81	60,456.81	0.00	33,100.46	(27,356.35)	-45.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			60,456.81	60,456.81	0.00	33,100.46	27,356.35	-45.2%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,094,685.00	1,094,685.00	68,027.63	1,181,167.00	86,482.00	7.9%
2) Federal Revenue		8100-8299	47,462.00	47,462.00	20,250.66	95,038.66	47,576.66	100.2%
3) Other State Revenue		8300-8599	89,222.00	89,222.00	11,184.24	95,341.00	6,119.00	6.9%
4) Other Local Revenue		8600-8799	210,842.00	210,842.00	(16,036.86)	126,339.00	(84,503.00)	-40.1%
5) TOTAL, REVENUES			1,442,211.00	1,442,211.00	83,425.67	1,497,885.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	753,002.23	753,002.23	205,604.81	694,606.19	58,396.04	7.8%
2) Classified Salaries		2000-2999	207,057.63	207,057.63	42,067.32	149,716.09	57,341.54	27.7%
3) Employee Benefits		3000-3999	378,576.23	378,576.23	76,866.62	356,766.58	21,789.65	5.8%
4) Books and Supplies		4000-4999	41,501.00	41,501.00	37,369.58	93,532.69	(52,031.69)	-125.4%
5) Services and Other Operating Expenditures		5000-5999	199,924.81	199,924.81	106,080.97	266,513.50	(66,588.69)	-33.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	322.00	322.00	136.33	322.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,580,383.90	1,580,383.90	468,125.63	1,561,477.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			(138,172.90)	(138,172.90)	(384,699.96)	(63,591.39)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,550.00	20,550.00	0.00	20,550.00		

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

44 68757 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(117,622.90)	(117,622.90)	(384,699.96)	(43,041.39)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,174,732.33	783,119.31		1,174,732.33	391,613.02	50.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,732.33	783,119.31		1,174,732.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,732.33	783,119.31		1,174,732.33		
2) Ending Balance, June 30 (E + F1e)			1,057,109.43	665,496.41		1,131,690.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150.00	150.00		150.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	96,308.95	78,067.19		90,538.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,860.00	6,860.00		7,963.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	953,790.48	580,419.22		1,033,038.68		

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

44 69757 000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	44,324.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,560.00	23,560.00	5,469.00	21,874.00	(1,686.00)	-7.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,031.00	6,031.00	0.00	6,031.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,043,940.85	1,043,940.85	0.00	1,132,108.85	88,168.00	8.4%
Unsecured Roll Taxes		8042	17,860.00	17,860.00	17,861.24	17,860.00	0.00	0.0%
Prior Years' Taxes		8043	1,338.00	1,338.00	373.39	1,338.00	0.00	0.0%
Supplemental Taxes		8044	1,930.39	1,930.39	0.00	1,930.39	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	24.76	24.76	0.00	24.76	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,094,685.00	1,094,685.00	68,027.63	1,181,167.00	86,482.00	7.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			1,094,685.00	1,094,685.00	68,027.63	1,181,167.00	86,482.00	7.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,500.00	13,500.00	(13,501.00)	13,500.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,942.00	2,942.00	2,984.00	11,837.00	8,895.00	305.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,005.00	2,005.00	(526.00)	2,484.00	479.00	23.9%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4128, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,015.00	29,015.00	31,293.66	67,117.66	38,102.66	131.3%
TOTAL, FEDERAL REVENUE			47,462.00	47,462.00	20,250.66	95,038.66	47,576.66	100.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	24,308.00	24,308.00	4,837.38	22,732.00	(1,576.00)	-6.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	64,914.00	64,914.00	6,346.86	72,609.00	7,695.00	11.9%
TOTAL, OTHER STATE REVENUE			89,222.00	89,222.00	11,184.24	95,341.00	6,119.00	6.9%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	322.00	322.00	136.33	322.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			322.00	322.00	136.33	322.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,580,383.90	1,580,383.90	468,125.63	1,561,477.05	18,906.85	1.2%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7811	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%

Resource	Description	2020-21 Projected Year Totals
6300	Lottery: Instructional Materials	44,772.31
6512	Special Ed: Mental Health Services	24,182.71
7510	Low-Performing Students Block Grant	1,010.00
9010	Other Restricted Local	20,573.80
Total, Restricted Balance		90,538.82

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7500-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.16	1.16		1.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.16	1.16		1.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.16	1.16		1.16		
2) Ending Balance, June 30 (E + F1e)			1.16	1.16		1.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1.16	1.16		1.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2020/21
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1.16
Total, Restricted Balance		1.16

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,024.62	5,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	1,024.62	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	1,024.62	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	1,024.62	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	307,530.50	306,897.09		307,530.50	633.41	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,530.50	306,897.09		307,530.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,530.50	306,897.09		307,530.50		
2) Ending Balance, June 30 (E + F1e)			312,530.50	311,897.09		312,530.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	233,511.30	232,877.89		234,456.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	79,019.20	79,019.20		78,073.85		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,024.62	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,024.62	5,000.00	0.00	0.0%
TOTAL REVENUES			5,000.00	5,000.00	1,024.62	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Happy Valley Elementary
Santa Cruz County

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

44 69757 0000000
Form 171

Resource	Description	2020/21
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	646.53	646.53	6,311.88	6,311.88	5,665.35	876.3%
5) TOTAL, REVENUES			646.53	646.53	6,311.88	6,311.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	138.75	138.75	(138.75)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	138.75	138.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			646.53	646.53	6,173.13	6,173.13		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			646.53	646.53	6,173.13	6,173.13		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	350.68	3,677.12		350.68	(3,326.44)	-90.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350.68	3,677.12		350.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350.68	3,677.12		350.68		
2) Ending Balance, June 30 (E + F1e)			997.21	4,323.65		6,523.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	997.21	4,323.65		6,523.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160.55	160.55	684.92	684.92	524.37	326.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	485.98	485.98	5,626.96	5,626.96	5,140.98	1057.9%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			646.53	646.53	6,311.88	6,311.88	5,665.35	876.3%
TOTAL, REVENUES			646.53	646.53	6,311.88	6,311.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	138.75	138.75	(138.75)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	138.75	138.75	(138.75)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	138.75	138.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	6,523.81
Total, Restricted Balance		6,523.81

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,125.51	1,125.51	190.58	1,125.51	0.00	0.0%
5) TOTAL, REVENUES			1,125.51	1,125.51	190.58	1,125.51		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,125.51	1,125.51	190.58	1,125.51		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,550.00)	(20,550.00)	0.00	(20,550.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,424.49)	(19,424.49)	190.58	(19,424.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	940,821.47	959,482.67		940,821.47	(18,661.20)	-1.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,821.47	959,482.67		940,821.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,821.47	959,482.67		940,821.47		
2) Ending Balance, June 30 (E + F1e)			921,396.98	940,058.18		921,396.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	883,622.07	902,550.13		883,622.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	37,774.91	37,508.05		37,774.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	625.51	625.51	190.58	625.51	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,125.51	1,125.51	190.58	1,125.51	0.00	0.0%
TOTAL, REVENUES			1,125.51	1,125.51	190.58	1,125.51		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professionals/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,550.00	20,550.00	0.00	20,550.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(20,550.00)	(20,550.00)	0.00	(20,550.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	883,622.07
Total, Restricted Balance		883,622.07

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,181,167.00	1.67%	1,200,951.00	1.84%	1,223,094.00
2. Federal Revenues	8100-8299	897.66	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	20,655.00	0.00%	20,655.00	0.00%	20,655.00
4. Other Local Revenues	8600-8799	67,272.00	0.00%	67,272.00	0.00%	67,272.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,550.00	0.00%	20,550.00	0.00%	20,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(33,100.46)	6.28%	(35,178.57)	4.53%	(36,772.33)
6. Total (Sum lines A) thru A5c)		1,257,441.20	1.34%	1,274,249.43	1.61%	1,294,798.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				631,861.80		647,170.39
b. Step & Column Adjustment				10,750.65		12,292.98
c. Cost-of-Living Adjustment				4,557.94		390.61
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	631,861.80	2.42%	647,170.39	1.96%	659,853.98
2. Classified Salaries						
a. Base Salaries				142,708.85		145,563.03
b. Step & Column Adjustment				2,854.18		2,911.26
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	142,708.85	2.00%	145,563.03	2.00%	148,474.29
3. Employee Benefits	3000-3999	280,860.31	2.42%	287,662.91	0.03%	287,739.36
4. Books and Supplies	4000-4999	21,741.54	0.00%	21,741.54	0.00%	21,741.54
5. Services and Other Operating Expenditures	5000-5999	225,831.60	-14.32%	193,501.07	1.37%	196,160.04
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	322.00	0.00%	322.00	0.00%	322.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,024.24)	-1.98%	(8,845.81)	0.00%	(8,845.81)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,294,301.86	-0.56%	1,287,115.13	1.42%	1,305,445.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(36,860.66)		(12,865.70)		(10,646.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,078,012.78		1,041,152.12		1,028,286.42
2. Ending Fund Balance (Sum lines C and D1)		1,041,152.12		1,028,286.42		1,017,639.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150.00		150.00		150.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,963.43		4,393.43		1,103.33
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,033,038.69		1,023,742.99		1,016,386.36
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,041,152.12		1,028,286.42		1,017,639.69

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,033,038.69		1,023,742.99		1,016,386.36
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	78,073.85		74,106.00		75,102.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,111,112.54		1,097,848.99		1,091,488.36
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached Assumptions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	94,141.00	-55.44%	41,947.00	0.00%	41,947.00
3. Other State Revenues	8300-8399	74,686.00	-10.66%	66,721.00	0.00%	66,721.00
4. Other Local Revenues	8600-8799	59,067.00	-13.40%	51,151.00	0.00%	51,151.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	33,100.46	6.28%	35,178.57	4.53%	36,772.33
6. Total (Sum lines A1 thru A5c)		260,994.46	-25.29%	194,997.57	0.82%	196,591.33
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				62,744.39		49,956.87
b. Step & Column Adjustment						999.14
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,787.52)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,744.39	-20.38%	49,956.87	2.00%	50,956.01
2. Classified Salaries						
a. Base Salaries				7,007.24		15,000.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,992.76		300.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,007.24	114.06%	15,000.00	2.00%	15,300.00
3. Employee Benefits	3000-3999	75,926.27	2.19%	77,590.83	-0.39%	77,290.83
4. Books and Supplies	4000-4999	71,791.15	-87.99%	8,621.10	0.00%	8,621.10
5. Services and Other Operating Expenditures	5000-5999	40,681.90	-14.01%	34,982.96	1.70%	35,577.58
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,024.24	-1.98%	8,845.81	0.00%	8,845.81
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		267,175.19	-27.02%	194,997.57	0.82%	196,591.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,180.73)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		96,719.55		90,538.82		90,538.82
2. Ending Fund Balance (Sum lines C and D1)		90,538.82		90,538.82		90,538.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	90,538.82		90,538.82		90,538.82
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		90,538.82		90,538.82		90,538.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached Assumptions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,181,167.00	1.67%	1,200,951.00	1.84%	1,223,094.00
2. Federal Revenues	8100-8299	95,038.66	-55.86%	41,947.00	0.00%	41,947.00
3. Other State Revenues	8300-8599	95,341.00	-8.35%	87,376.00	0.00%	87,376.00
4. Other Local Revenues	8600-8799	126,339.00	-6.27%	118,423.00	0.00%	118,423.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,550.00	0.00%	20,550.00	0.00%	20,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,518,435.66	-3.24%	1,469,247.00	1.51%	1,491,390.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				694,606.19		697,127.26
b. Step & Column Adjustment				10,750.65		13,292.12
c. Cost-of-Living Adjustment				4,557.94		390.61
d. Other Adjustments				(12,787.52)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	694,606.19	0.36%	697,127.26	1.96%	710,809.99
2. Classified Salaries						
a. Base Salaries				149,716.09		160,563.03
b. Step & Column Adjustment				2,854.18		2,911.26
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,992.76		300.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	149,716.09	7.25%	160,563.03	2.00%	163,774.29
3. Employee Benefits	3000-3999	356,786.58	2.37%	365,253.74	-0.06%	365,030.19
4. Books and Supplies	4000-4999	93,532.69	-67.54%	30,362.64	0.00%	30,362.64
5. Services and Other Operating Expenditures	5000-5999	266,513.50	-14.27%	228,484.03	1.42%	231,737.62
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	322.00	0.00%	322.00	0.00%	322.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,561,477.05	-5.08%	1,482,112.70	1.34%	1,502,036.73
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(43,041.39)		(12,865.70)		(10,646.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,174,732.33		1,131,690.94		1,118,825.24
2. Ending Fund Balance (Sum lines C and D1)		1,131,690.94		1,118,825.24		1,108,178.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150.00		150.00		150.00
b. Restricted	9740	90,538.82		90,538.82		90,538.82
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,963.43		4,393.43		1,103.33
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,033,038.69		1,023,742.99		1,016,386.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,131,690.94		1,118,825.24		1,108,178.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,033,038.69		1,023,742.99		1,016,386.36
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	78,073.85		74,106.00		75,102.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,111,112.54		1,097,848.99		1,091,488.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		71.16%		74.07%		72.67%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		99.75		99.75		99.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,561,477.05		1,482,112.70		1,502,036.73
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,561,477.05		1,482,112.70		1,502,036.73
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		78,073.85		74,105.64		75,101.84
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		78,073.85		74,105.64		75,101.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	118.00	109.37		
Charter School	0.00	0.00		
Total ADA	118.00	109.37	-7.3%	Not Met
1st Subsequent Year (2021-22)				
District Regular	118.00	99.75		
Charter School				
Total ADA	118.00	99.75	-15.5%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	118.00	99.75		
Charter School				
Total ADA	118.00	99.75	-15.5%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Estimated Funded ADA is significantly lower at 1st interim compared to adopted because of COVID the school year was online and not in the classroom. Therefore, the expected initial enrollment at adopted of 124 only realized an enrollment at October 2020 of 105. This significant decrease in enrollment appropriately affected current year ADA and then with the uncertainty of MYP years, the ADA remained flat for 21-22 and 22-23.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)				
District Regular	124	105		
Charter School				
Total Enrollment	124	105	-15.3%	Not Met
1st Subsequent Year (2021-22)				
District Regular	124	105		
Charter School				
Total Enrollment	124	105	-15.3%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	124	105		
Charter School				
Total Enrollment	124	105	-15.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

because of COVID the school year was online and not in the classroom. Therefore, the expected initial enrollment at adopted of 124 only realized an enrollment at October 2020 of 105. This significant decrease in enrollment remains in MYP due to the uncertainty of MYP years economically.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	114	120	
Charter School			
Total ADA/Enrollment	114	120	95.0%
Second Prior Year (2018-19)			
District Regular	105	108	
Charter School			
Total ADA/Enrollment	105	108	97.2%
First Prior Year (2019-20)			
District Regular	109	113	
Charter School	0		
Total ADA/Enrollment	109	113	96.5%
Historical Average Ratio:			96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	100	105		
Charter School	0			
Total ADA/Enrollment	100	105	95.2%	Met
1st Subsequent Year (2021-22)				
District Regular	100	105		
Charter School				
Total ADA/Enrollment	100	105	95.2%	Met
2nd Subsequent Year (2022-23)				
District Regular	100	105		
Charter School				
Total ADA/Enrollment	100	105	95.2%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2020-21)	1,094,685.00	1,181,167.00	7.9%	Not Met
1st Subsequent Year (2021-22)	1,118,108.00	1,200,951.00	7.6%	Not Met
2nd Subsequent Year (2022-23)	1,137,959.00	1,223,084.00	7.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

At adopted budget the economic uncertainty due to COVID pandemic caused a conservative approach to the state aid funding expected. However, at 1st Interim P-1 property taxes were used as well as more known about state aid amounts reflects a more accurate and positive outlook on LCFF funds to be received.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	975,753.55	1,168,111.95	83.5%
Second Prior Year (2018-19)	926,559.99	1,105,558.34	83.8%
First Prior Year (2019-20)	979,378.31	1,199,854.78	81.7%
Historical Average Ratio:			83.0%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.0% to 88.0%	78.0% to 88.0%	78.0% to 88.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	1,055,430.98	1,294,301.86	81.5%	Met
1st Subsequent Year (2021-22)	1,080,396.33	1,287,115.13	83.9%	Met
2nd Subsequent Year (2022-23)	1,096,067.63	1,305,445.40	84.0%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	47,462.00	95,038.66	100.2%	Yes
1st Subsequent Year (2021-22)	38,119.00	41,947.00	10.0%	Yes
2nd Subsequent Year (2022-23)	38,119.00	41,947.00	10.0%	Yes

Explanation:
(required if Yes)

Federal revenues in current year are significant due to the CARES act funding received that was unknown at adopted. In MYP years the increase in federal funds is due to REAP and Title II allocation increases in current year expected to remain in MYP years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	89,222.00	95,341.00	6.9%	Yes
1st Subsequent Year (2021-22)	89,222.00	87,376.00	-2.1%	No
2nd Subsequent Year (2022-23)	89,222.00	87,376.00	-2.1%	No

Explanation:
(required if Yes)

Other State revenues in current year are significant due to the CARES act funding received that was unknown at adopted.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	210,842.00	126,339.00	-40.1%	Yes
1st Subsequent Year (2021-22)	127,157.00	118,423.00	-6.9%	Yes
2nd Subsequent Year (2022-23)	127,157.00	118,423.00	-6.9%	Yes

Explanation:
(required if Yes)

Local revenue in current year is significantly lower than at adopted because the donation aide revenue was eliminated since the donation aide expenses will not be incurred. Updated special ed revenue is the decrease in MYP years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	41,501.00	93,532.69	125.4%	Yes
1st Subsequent Year (2021-22)	32,385.00	30,362.64	-6.2%	Yes
2nd Subsequent Year (2022-23)	32,385.00	30,362.64	-6.2%	Yes

Explanation:
(required if Yes)

Books and supplies in current year significantly increased because of COVID funds received and spent. The decrease in books and supplies in MYP year is due to a reallocation of spending based on current year amounts.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	199,924.81	266,513.50	33.3%	Yes
1st Subsequent Year (2021-22)	203,010.85	228,484.03	12.5%	Yes
2nd Subsequent Year (2022-23)	205,774.76	231,737.62	12.6%	Yes

Explanation:
(required if Yes)

The significant increase in services in current year are the special ed services changed from salary at adopted as well as the paving and sealant projects that came up after adopted budget. Special ed adj is the reason for MYP increase as well.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	347,528.00	318,718.66	-8.9%	Not Met
1st Subsequent Year (2021-22)	254,498.00	247,746.00	-2.7%	Met
2nd Subsequent Year (2022-23)	254,498.00	247,746.00	-2.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	241,425.81	380,048.19	49.1%	Not Met
1st Subsequent Year (2021-22)	235,395.85	258,846.67	10.0%	Not Met
2nd Subsequent Year (2022-23)	238,159.78	262,100.26	10.1%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	Federal revenues in current year are significant due to the CARES act funding received that was unknown at adopted. In MYP years the increase in federal funds is due to REAP and Title II allocation increases in current year expected to remain in MYP years.
Explanation: Other State Revenue (linked from 6A if NOT met)	Other State revenues in current year are significant due to the CARES act funding received that was unknown at adopted.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Local revenue in current year is significantly lower than at adopted because the donation aide revenue was eliminated since the donation aide expenses will not be incurred. Updated special ed revenue is the decrease in MYP years.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)	Books and supplies in current year significantly increased because of COVID funds received and spent. The decrease in books and supplies in MYP year is due to a reallocation of spending based on current year amounts.
Explanation: Services and Other Exps (linked from 6A if NOT met)	The significant increase in services in current year are the special ed services changed from salary at adopted as well as the paving and sealant projects that came up after adopted budget. Special ed adj is the reason for MYP increase as well.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	47,411.52	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	71.2%	74.1%	72.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	23.7%	24.7%	24.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted, if Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line 811)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(36,860.66)	1,294,301.86	2.8%	Met
1st Subsequent Year (2021-22)	(12,865.70)	1,287,115.13	1.0%	Met
2nd Subsequent Year (2022-23)	(10,646.73)	1,305,445.40	0.8%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01f, Line F2) (Form MYPI, Line D2)		Status
Current Year (2020-21)		1,131,690.94	Met
1st Subsequent Year (2021-22)		1,118,825.24	Met
2nd Subsequent Year (2022-23)		1,108,178.51	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2020-21)		979,693.70	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

* Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	100	100	100
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,561,477.05	1,482,112.70	1,502,036.73
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,561,477.05	1,482,112.70	1,502,036.73
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	78,073.85	74,105.64	75,101.84
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	78,073.85	74,105.64	75,101.84

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,033,038.89	1,023,742.99	1,016,388.36
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	78,073.85	74,106.00	75,102.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,111,112.54	1,097,848.99	1,091,488.36
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	71.16%	74.07%	72.67%
District's Reserve Standard (Section 10B, Line 7):	78,073.85	74,106.64	75,101.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42803)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(60,456.81)	(33,100.46)	-45.2%	(27,356.35)	Not Met
1st Subsequent Year (2021-22)	(58,968.89)	(35,178.57)	-38.2%	(21,788.32)	Not Met
2nd Subsequent Year (2022-23)	(58,968.58)	(36,772.33)	-37.6%	(22,196.25)	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	20,550.00	20,550.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	20,550.00	20,550.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	20,550.00	20,550.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions from unrestricted general fund have decreased since adopted because special ed costs have decreased as well as donation costs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

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

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)	First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

- d. Number of retirees receiving OPEB benefits
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	6.8	7.1	7.1	7.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jul 28, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2022

5. Salary settlement:

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	No

One Year Agreement

Total cost of salary settlement

0

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

14,834

10,604

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

2.0%

1.0%

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

General Fund Reserves

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	3.4	2.8	3.4	3.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

3,739

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

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

1. Are costs of H&W benefit changes included in the Interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
7,478	7,627	7,760
2.0%	2.0%	2.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	No	No
Total cost of salary settlement	3,306		
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for Items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Yes

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

The projected state funded COLA is 0 in 20-21. HV entered into a new bargaining agreement for 2% salary increase and will fund this with general fund reserves.

End of School District First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	117.80	117.80	99.75	109.37	(8.43)	-7%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	117.80	117.80	99.75	109.37	(8.43)	-7%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	117.80	117.80	99.75	109.37	(8.43)	-7%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,561,477.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	94,141.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,467,336.05

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		99.75
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,710.14
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust 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)	1,467,336.05	14,710.14
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-1)

44 69757 0000000
Report SEMAI

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	48,501.82		48,501.82
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	16,850.70		16,850.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	500.00		500.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	34,400.00		43,150.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	100,252.52	0.00	109,002.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,970.94		6,970.94
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	6,970.94	0.00	6,970.94
	TOTAL COSTS	8,750.00	0.00	0.00	0.00	0.00	107,223.46	0.00	115,973.46
STATE AND LOCAL PROJECTED 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	37,239.77		37,239.77
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	15,586.21		15,586.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	500.00		500.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	34,400.00		43,150.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	87,725.98	0.00	96,475.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,997.48		5,997.48
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	5,997.48	0.00	5,997.48
	TOTAL BEFORE OBJECT 8880	8,750.00	0.00	0.00	0.00	0.00	93,723.46	0.00	102,473.46
8880	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								0.00
									102,473.46

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 PROJECTED EXPENDITURES (Funds 01, 02, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00		8,750.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	8,750.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
TOTAL COSTS									
									33,100.46
									41,850.46

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	51,585.97		51,585.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,673.30		6,673.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	388.83		388.83
5000-5999	Services and Other Operating Expenditures	8,750.00	0.00	0.00	0.00	0.00	0.00	9,231.80		17,981.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,750.00	0.00	0.00	0.00	0.00	0.00	67,879.90	0.00	76,629.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,310.05		3,310.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)									
	Total Indirect Costs	26,623.70	0.00	0.00	0.00	0.00	0.00	3,310.05	0.00	26,623.70
TOTAL COSTS										
		8,750.00	0.00	0.00	0.00	0.00	0.00	71,189.95	0.00	79,939.95
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,620.95		10,620.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,177.60		2,177.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,798.55	0.00	12,798.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	702.45		702.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	702.45	0.00	702.45
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	13,501.00	0.00	13,501.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										13,501.00

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

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

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)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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

SELPA: North Santa Cruz County (SC)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	115,973.46		
b. Less: Expenditures paid from federal sources	13,500.00		
c. Expenditures paid from state and local sources	102,473.46	93,062.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		93,062.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	102,473.46	93,062.65	9,410.81

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.

	Projected Exps. 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.			
a. Total special education expenditures	115,973.46		
b. Less: Expenditures paid from federal sources	13,500.00		
c. Expenditures paid from state and local sources	102,473.46	93,062.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		93,062.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	102,473.46	93,062.65	
d. Special education unduplicated pupil count	9.00	10.00	
e. Per capita state and local expenditures (A2c/A2d)	11,385.94	9,306.27	2,079.67

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

	Projected Exps. 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	41,850.46	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	41,850.46	8,750.00	33,100.46

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.

	Projected Exps. 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	41,850.46	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	41,850.46	8,750.00	
b. Special education unduplicated pupil count	9	10	
c. Per capita local expenditures (B2a/B2b)	4,650.05	875.00	3,775.05

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

Michelle McKinny / Anna Seymour
Contact Name

831 469-1456 / 831 466-5622
Telephone Number

Superintendent / Financial Analyst
Title

mmckinny@hvesd.com/aseymour@santacruzco
Email Address

SELPA: North Santa Cruz County (SC)

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

SELPA: North Santa Cruz County (SC)

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

SELPA: North Santa Cruz County (SC)

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz COE (SC00)	Live Oak Elementary (SC01)	Soquel Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
PROJECTED EXPENDITURES - 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 PROJECTED EXPENDITURES - 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)
PROJECTED EXPENDITURES - 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 PROJECTED EXPENDITURES - 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
PROJECTED EXPENDITURES - 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 PROJECTED EXPENDITURES - 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
UNDULICATED PUPIL COUNT						
						0

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

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5760	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7360	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					20,550.00	0.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						20,550.00		
Fund Reconciliation								

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8750	Transfers Out 8760	Transfers In 7350	Transfers Out 7360				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	20,550.00	20,550.00		

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

SACS2020ALL Financial Reporting Software - 2020.2.0
12/7/2020 11:54:50 AM

44-69757-0000000

First Interim
2020-21 Actuals to Date
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.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/7/2020 11:46:13 AM

44-69757-00000000

First Interim
2020-21 Board Approved Operating 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.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/7/2020 11:44:40 AM

44-69757-0000000

First Interim
2020-21 Original 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.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/7/2020 11:54:25 AM

44-69757-0000000

First Interim
2020-21 Projected Totals
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

COUNTY OF SANTA CRUZ
SANTA CRUZ, CALIFORNIA

ANNUAL FINANCIAL REPORT
JUNE 30, 2020

ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
ORGANIZATION
JUNE 30, 2020**

The Happy Valley Elementary School District (District) was established on September 1, 1843 and comprises an area located in Santa Cruz County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Mr. Kyle Frandle	President	November, 2020
Mr. Jacob Willet	Clerk	November, 2022
Ms. Katie Freeman	Member or Trustee	November, 2020
Ms. Rachel Click Richardson	Member or Trustee	November, 2020
Ms. Alyssa Jolliffe	Member or Trustee	November, 2020

ADMINISTRATION

<u>Name</u>	<u>Title</u>	<u>Tenure</u>
Ms. Michelle McKinny	Superintendent / Principal	10 Years

ADDRESS OF DISTRICT OFFICE

3125 Branciforte Drive
Santa Cruz, CA 95065

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
JUNE 30, 2020

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
Title Page	
Organization	
Table of Contents	
INDEPENDENT AUDITOR'S REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 16
FINANCIAL SECTION	
Basic Financial Statements	
Government-Wide	
Statement of Net Position	17
Statement of Activities	18
Governmental Funds	
Balance Sheet	19
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenditures and Changes in Fund Balances	21
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	22
Notes to Financial Statements	23 - 51

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
JUNE 30, 2020

TABLE OF CONTENTS

	<u>Page</u>
REQUIRED SUPPLEMENTARY INFORMATION SECTION	
Budgetary Comparison Schedule - General Fund	52
Schedule of the District's Proportionate Share of the Net Pension Liability	53
Schedule of Contributions - Pension	54
Notes to Required Supplementary Information	55 - 56
SUPPLEMENTARY INFORMATION SECTION	
Other Governmental Funds Financial Statements	
Combining Balance Sheet	57
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	58
Schedule of Average Daily Attendance	59
Schedule of Instructional Time	60
Schedule of Financial Trends and Analysis	61
Reconciliation of Annual Financial and Budget Report (SACS) with Audited Financial Statements	62
Notes to Supplementary Information	63
OTHER INDEPENDENT AUDITOR'S REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	64 - 65
Independent Auditor's Report on State Compliance	66 - 68
FINDINGS AND RESPONSES SECTION	
Findings and Responses	69
Summary Schedule of Prior Audit Findings	70

ROBERTSON & ASSOCIATES, CPAs

A PROFESSIONAL CORPORATION

1101 NORTH MAIN STREET
LAKEPORT, CA 95453
PHONE: (707) 263-9012 ♦ FAX: (707) 263-6001
WWW.ROBERTSONCPA.COM

WWW.ROBERTSONCPA.COM

601 NORTH STATE STREET
UKIAH, CA 95482
PHONE: (707) 468-5711 ♦ FAX: (707) 468-0132
TOLL FREE (800) 619-4762

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Happy Valley Elementary School District
Santa Cruz, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Happy Valley Elementary School District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Happy Valley Elementary School District, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 16, budgetary comparison schedule on page 52, schedule of the District's proportionate share of the net pension liability on page 53, and the schedule of District contributions on page 54, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Happy Valley Elementary School District's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information, as listed in the table of contents, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Robertson & Associates, CPA's

Lakeport, California
December 11, 2020

**Happy Valley Elementary School District
Management's Discussion and Analysis
June 30, 2020**

INTRODUCTION

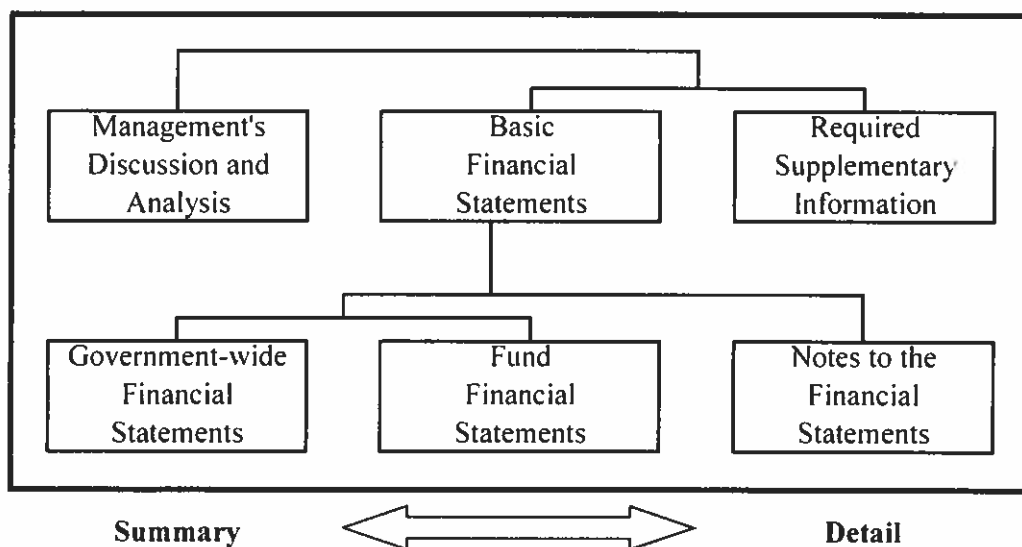
Our discussion and analysis of Happy Valley Elementary School District (District's) financial performance provides an overview of the District's financial activities for the year ended June 30, 2020. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ❑ Total net position was \$1,944,135 at June 30, 2020. This was an increase of \$96,939 over the prior year's restated net position. Net position was restated at June 30, 2019 for understatement of construction in progress in the amount of \$106,429 (increase to net position).
- ❑ Overall revenues were \$1,774,170, overall expenses were \$1,677,231.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



This annual report consists of three parts – Management’s Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the District’s overall financial position.
- ❑ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental fund** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District using accounting methods similar to those used by private-sector companies. The statement of net position includes all the government’s assets and liabilities. All the current year’s revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District’s net position and how they have changed. Net position, the difference between assets and liabilities, is one way to measure the District’s financial health or position.

- Over time, increases or decreases in the District’s net position is an indicator of whether its financial health is improving or deteriorating, respectively. The net position of the District has increased by 9.44% in the past year.
- The net change in all funds from 2018/2019 to 2019/2020 was an increase of \$209,064. This is mostly due to the modernization fund reimbursement of \$203,146 that came in at year end.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities. The District’s average daily attendance has increased by 4.27 ADA in the past year.
- This increase in ADA is directly linked to the increase in enrollment which occurred since the District had more families in the District and other middle schools denied inter district transfers into 6th grade, so there were more 6th graders in 2019/2020. The increase in ADA has not had any impact on funding because the District is Basic Aid and receives its funding through Property Tax Revenues. In 2019/2020 Property tax revenue increased by almost \$50,000 over the prior year which is about a 5% increase.

The government-wide statements of the District include all governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Revenue limit funding and federal and state grants finance most of these activities.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant governmental funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for programs.

- Some funds are required to be established by State law and by bond covenants.
- The governing board establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues.

The District has one type of fund:

- Governmental funds – All of the District's basic services are included in governmental funds, which generally focus on: (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds' statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources than previously to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds' statements that explains the relationship (or differences) between them.

The financial performance of the District is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$2,423,436 as compared to the prior year's ending fund balance of \$2,214,372.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$1,944,135 at June 30, 2020.

	Governmental Activities		
	2020	2019	Net Change
ASSETS			
Cash and Equivalents	\$ 1,595,752	\$ 1,358,102	\$ 237,650
Investments	883,622	902,550	(18,928)
Other Current Assets	50,872	39,630	11,242
Capital Assets, Net of Accumulated Depreciation	644,524	620,583	23,941
TOTAL ASSETS	\$ 3,174,770	\$ 2,920,865	\$ 253,905
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow of Resources - Pensions	\$ 492,170	\$ 567,788	\$ (75,618)
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 492,170	\$ 567,788	\$ (75,618)
LIABILITIES			
Current Liabilities	\$ 106,810	\$ 85,910	\$ 20,900
Long-Term Liabilities	1,238,198	1,356,365	(118,167)
TOTAL LIABILITIES	\$ 1,345,008	\$ 1,442,275	\$ (97,267)
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources Pensions	\$ 377,797	\$ 199,182	\$ 178,615
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 377,797	\$ 199,182	\$ 178,615
NET POSITION			
Invested in Capital Assets, Net of Related Debt	\$ 644,524	\$ 620,583	\$ 23,941
Restricted	1,037,893	1,064,474	(26,581)
Unrestricted	261,718	162,139	99,579
TOTAL NET POSITION	\$ 1,944,135	\$ 1,847,196	\$ 96,939
The June 30, 2019 capital assets, net of accumulated depreciation and net position have been restated.			

Changes in Net Position

	Governmental Activities		
	2020	2019	Net Change
REVENUES			
Program Revenues:			
Charges for Services	\$ 486	\$ 1,146	\$ (660)
Operating Grants and Contributions	281,833	352,891	(71,058)
Capital Grants and Contributions	203,146	-	203,146
General Revenues:			
Property Taxes	1,101,805	1,057,675	44,130
Unrestricted Federal and State Aid	123,887	138,569	(14,682)
Miscellaneous and Other Local	63,013	46,661	16,352
TOTAL REVENUES	1,774,170	1,596,942	177,228
EXPENSES			
Instruction	986,906	676,847	310,059
Instruction-Related Services	338,725	257,926	80,799
Pupil Services	16,994	10,143	6,851
General Administration	238,201	163,160	75,041
Plant Services	96,269	199,825	(103,556)
Transfers Between Agencies	136	138	(2)
TOTAL EXPENSES	1,677,231	1,308,039	369,192
INCREASE (DECREASE) IN NET POSITION	96,939	288,903	(191,964)
NET POSITION - BEGINNING	1,847,196	1,558,293	288,903
NET POSITION - ENDING	\$ 1,944,135	\$ 1,847,196	\$ 96,939
Expenses have been restated for the year ended June 30, 2019.			

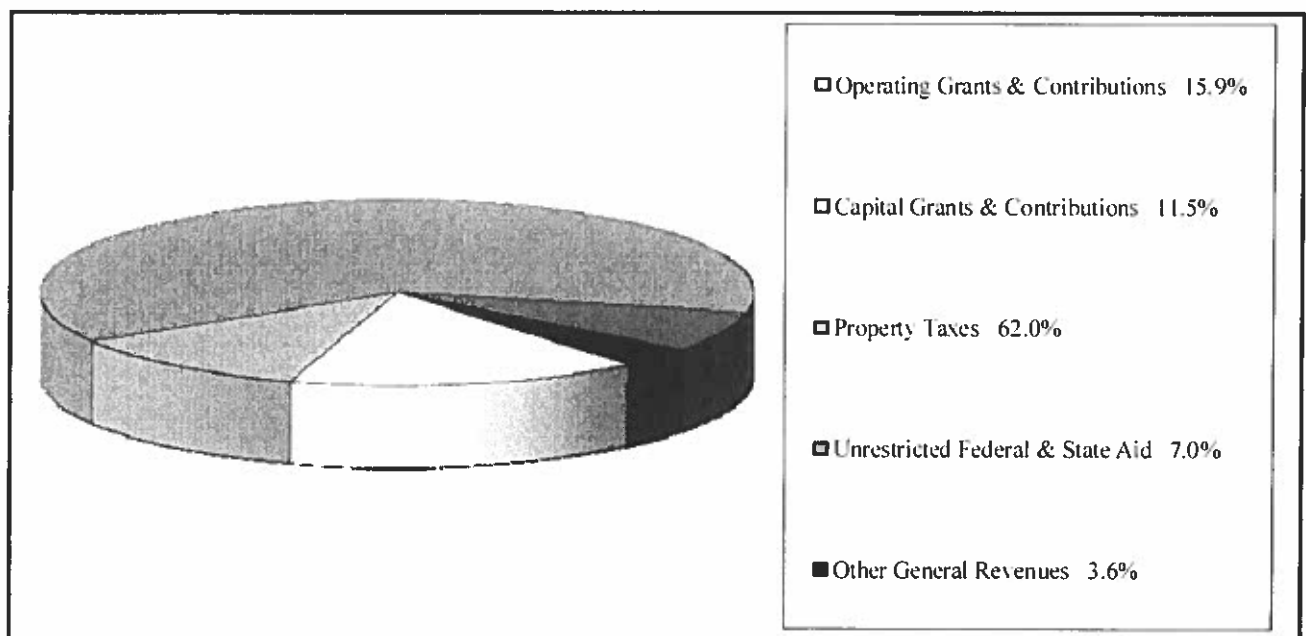
Governmental Activities

Net cost is total cost less fees generated by the related activity. The net cost reflects amounts funded by charges for services, operating grants and capital grants and contributions.

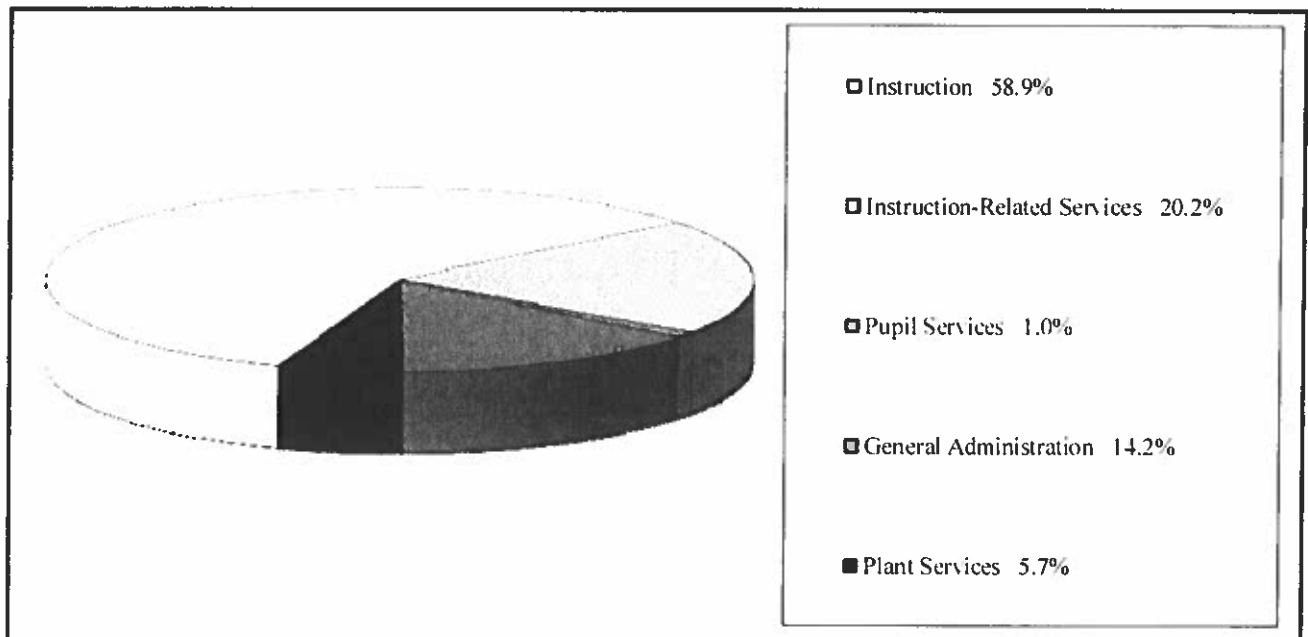
Net Cost of Services

	Net Cost of Services		Net Change
	2020	2019	
NET COST OF SERVICES			
Instruction	\$ 587,317	\$ 456,785	\$ 130,532
Instruction-Related Services	318,496	225,613	92,883
Pupil Services	3,356	(576)	3,932
General Administration	228,044	149,183	78,861
Plant Services	95,861	196,457	(100,596)
Facility Acquisition and Construction	(34,693)	(73,598)	38,905
Ancillary Services	(6,751)	-	(6,751)
Transfers Between Agencies	136	138	(2)
TOTAL NET COSTS OF SERVICES	\$ 1,191,766	\$ 954,002	\$ 237,764

2019/2020 Summary of Revenues for Governmental Activities



2019/2020 Summary of Expenses for Governmental Activities



Fund Balance Comparison

The District currently maintains the following funds:

FUNDS	Ending Fund Balance		Net Change
	2020	2019	
Governmental:			
General	\$ 1,482,263	\$ 1,242,009	\$ 240,254
Cafeteria Special Revenue	1	1	-
Capital Facilities	351	22,307	(21,956)
County School Facilities	-	-	-
Foundation Permanent	940,821	950,055	(9,234)
Total Governmental	2,423,436	2,214,372	209,064
TOTAL FUNDS	\$ 2,423,436	\$ 2,214,372	\$ 209,064

General Fund

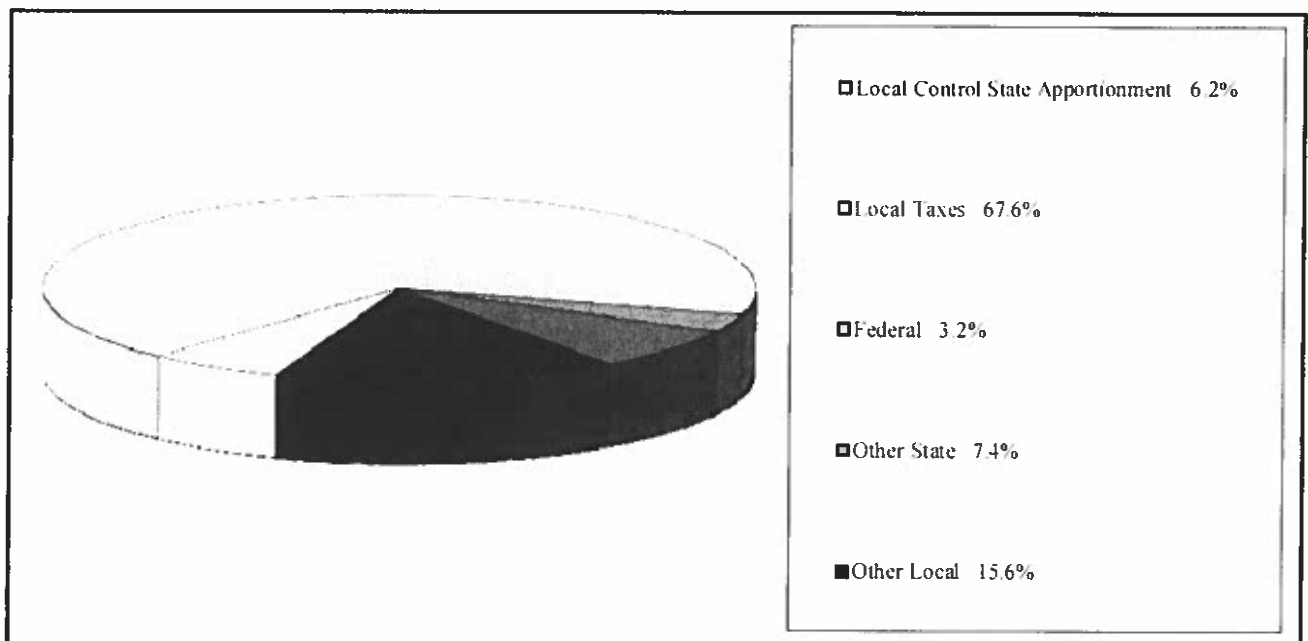
General Fund Revenues in some sources increased while others decreased in 19/20 over prior year causing a net no change in total revenue received in General Fund. The source of the increases was a \$50,000 property tax increase, increase in Federal revenue was title I and REAP. Decrease in State Funds due to decrease in STRS/PERS on behalf, and the decrease in one time funds.

General Fund salaries for certificated and classified included a 4% salary increase as well as staff and hiring changes which caused both amounts to come in higher than prior year. Benefits changed in a few areas such as the medical health insurance increase to \$1,600 in 19/20, increased PERS and STRS percentages, and salary increases that were counteracted with the decrease in STRS and PERS on behalf amounts year over year. Supplies and materials expenses came in slightly higher than prior year but nothing material. Contracts and services also came in higher since 19/20 had quite a few onetime expenses that did not occur in 18/19.

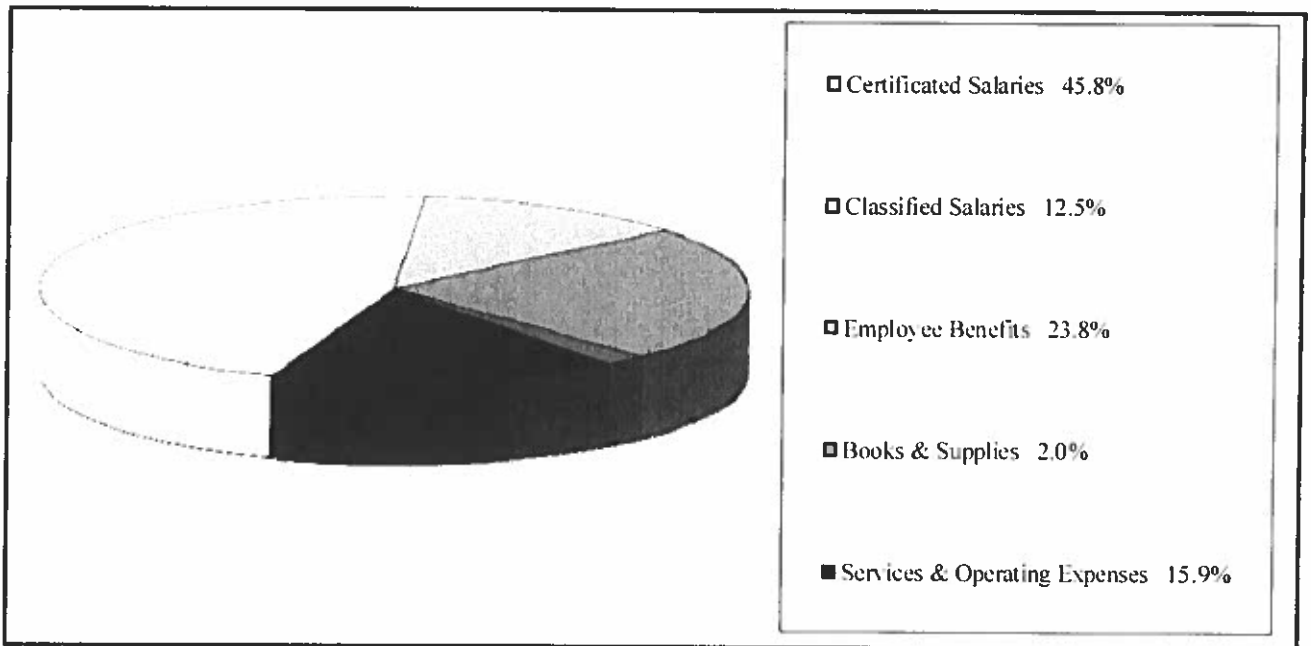
Transfers in and out were higher due to the special reserve transfer and the modernization funds.

The following charts graphically depict revenues and expenditures, both by major object as well as by function.

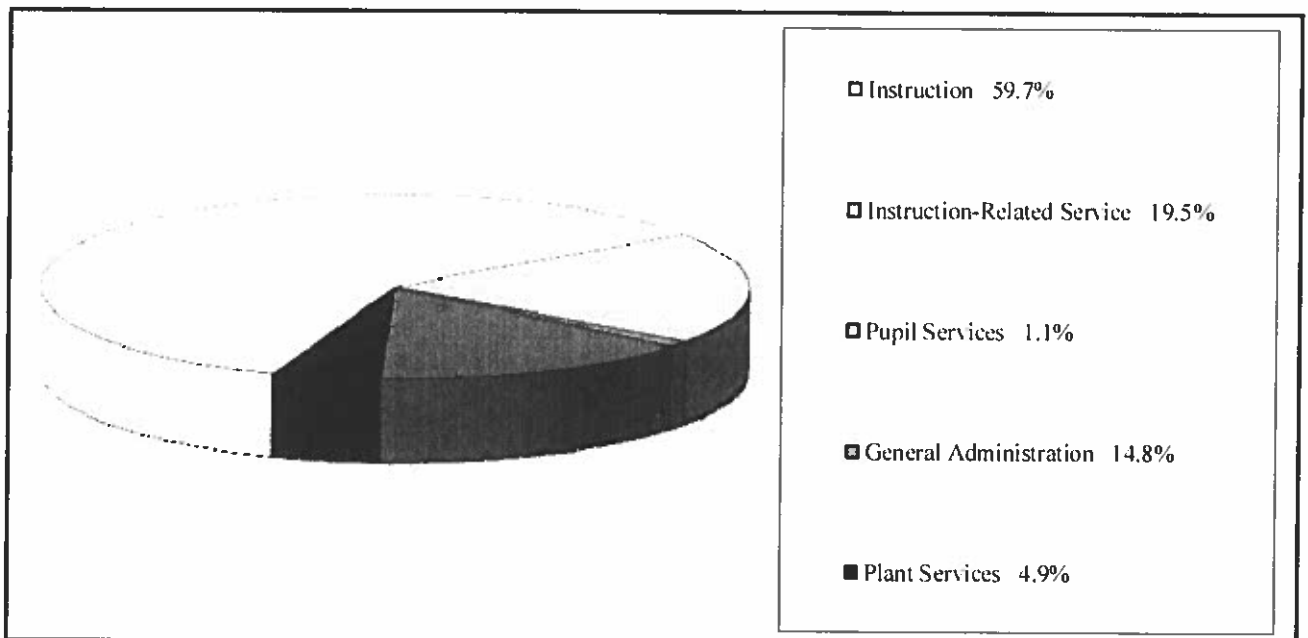
2019/2020 General Fund Revenues



2019/2020 General Fund Expenditures by Object



2019/2020 General Fund Expenditures by Function



Other Governmental Funds

Other governmental funds had the following activity and changes for the year ended June 30, 2020:

The Cafeteria Special Revenue Fund - There were no significant changes year over year.

The Capital Facilities Fund - This fund is being used to track modernization planning costs which were paid out in 2019/2020 and funded with a transfer in from Fund 01. These costs will be reimbursed by the State once Hardship Funding applications have been received and funded.

The County School Facilities Fund - There were modernization funds received in 2019/2020 that came into the fund and were contributed back to Fund 01 where the funds originally came out of.

The Foundation Permanent Fund - The Foundation Permanent Fund consists of three separately funded programs. The original Foundation funds are held by the Santa Cruz County Treasurer. This program earned interest and disbursed the annual contribution to the General Fund for the educational purpose of support for classroom aides. The two remaining funded programs are held by the Community Foundation of Santa Cruz County. The Flex Program's fund balance increase by 1% with the addition of \$3,692.24 in donations and earnings and administrative fees of \$1,923. The Foundation Endowment Account saw its fund balance decrease by 3% due to a loss in earnings.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the District had \$644,524 invested, net of accumulated depreciation, in capital assets. Current year depreciation expense is \$43,182. The additions in 2019/2020 were \$67,123 in work in progress expenses related to the modernization project.

	Governmental Activities		Net Change
	2020	2019	
CAPITAL ASSETS			
Construction In Progress	\$ 173,552	\$ 106,429	\$ 67,123
Land Improvements	528,645	528,645	-
Buildings And Improvements	1,048,724	1,048,724	-
Accumulated Depreciation	(1,106,397)	(1,063,215)	(43,182)
NET CAPITAL ASSETS	<u>\$ 644,524</u>	<u>\$ 620,583</u>	<u>\$ 23,941</u>
The June 30, 2019 Construction in Progress has been restated.			

Long-Term Debt

At year end, the District had \$1,238,198 in long-term debt. With the implementation of GASB 68, the District must reflect the District's amount of unfunded STRS/PERS liability with the State of California's retirement systems. The District's portion of the unfunded STRS/PERS liability with the State of California decreased \$118,167 in 2019/2020.

	Governmental Activities		Net Change
	2020	2019	
LONG-TERM DEBT			
Net Pension Liability	\$ 1,238,198	\$ 1,356,365	\$ (118,167)
TOTAL LONG-TERM DEBT	<u>\$ 1,238,198</u>	<u>\$ 1,356,365</u>	<u>\$ (118,167)</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

The difference in the original versus final budget amounts and actual versus budget amounts is primarily due to the following:

- ❑ The difference in Fund 01 Revenue between original and final budget is an increase totaling \$106,818. This increase is due to increased property taxes, increased donations, REAP increase, and one time revenues in state and local. The revenues from original to final budget change due to additional information learned as the year progresses and the funding source allocations get finalized and actual deposits get realized.
- ❑ The difference in Fund 01 expenses between original and final budget is an increase totaling \$28,765 not including an increase of \$122,843 of transfers out to Fund 25 to finance modernization costs billed at year end. The greatest increase in expenses between budget and final budget was services and contracts in the area of legal and maintenance projects that were incurred after budget was adopted.
- ❑ Overall Revenue received was \$15,795 greater than budgeted amounts. The source was STRS/PERS on behalf amounts adjusted at year end. The General Fund, at year end, did get a 203,146 transfer in from the facilities fund for the reimbursement funds received from modernization projects that originally were contributed from the General Fund.
- ❑ Overall Expenditures spent were (\$74,265) less than the final budget amounts. This is due to the budgeted amounts not spent mostly due to unspent special education budgets, legal costs not needed, and modernization costs not finalized or billed by the end of year.

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved June 19, 2020. A schedule of the District's General Fund original and final budget amounts compared with actual revenues and expenditures is provided with the basic financial statements in the audited financial report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health:

- ❑ Enrollment in October was 113 which is 5% more than in 2018/2019. Enrollment has fluctuated due to families moving in and out of the area as well as 6th graders not going to middle school.
- ❑ Property Tax projections show 5% increase over prior year actuals.
- ❑ Modernization and facility projects have been underway exclusively in planning costs and are being tracked in the capital facilities fund. Currently the capital facilities fund does not receive revenue and therefore the General Fund is the source of the funds for all modernization costs that are incurred.
- ❑ The Parcel Tax continues to be another source of revenue for the District.
- ❑ Special Education costs are fluctuating, they go up and down each year and follow the changing needs of the students.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Michelle McKinny, 3125 Branciforte Drive, Santa Cruz, CA 95065, phone 831-429-1456.

FINANCIAL SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 1,595,752
Investments	883,622
Accounts receivable	50,872
Non-depreciable	173,552
Depreciable, net of accumulated depreciation	470,972
Total Assets	<u>\$ 3,174,770</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - Pensions	\$ 492,170
Total Deferred Outflows of Resources	<u>\$ 492,170</u>
LIABILITIES	
Accounts payable	\$ 106,810
Due after one year	1,238,198
Total Liabilities	<u>\$ 1,345,008</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - Pensions	\$ 377,797
Total Deferred Inflows of Resources	<u>\$ 377,797</u>
NET POSITION	
Net Investment in capital assets	\$ 644,524
Restricted for:	
Capital projects	351
Educational programs	96,720
Other purposes (expendable)	1
Other purposes (nonexpendable)	940,821
Unrestricted	261,718
Total Net Position	<u>\$ 1,944,135</u>

The accompanying notes are an integral part of these financial statements.

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Functions	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and
					Change in Net Position
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 986,906	\$ 287	\$ 196,156	\$ 203,146	\$ (587,317)
Instruction-related services:					
Supervision of instruction	19,784	-	1,045	-	(18,739)
Instructional library, media and technology	1,600	-	-	-	(1,600)
School site administration	317,341	23	19,161	-	(298,157)
Pupil services:					
All other pupil services	16,994	-	13,638	-	(3,356)
General administration:					
Data processing	3,899	-	-	-	(3,899)
All other general administration	234,302	-	10,157	-	(224,145)
Plant services	96,269	2	406	-	(95,861)
Facility acquisition and construction	-	174	34,519	-	34,693
Ancillary services	-	-	6,751	-	6,751
Transfers between agencies	136	-	-	-	(136)
Total Governmental Activities	<u>\$ 1,677,231</u>	<u>\$ 486</u>	<u>\$ 281,833</u>	<u>\$ 203,146</u>	<u>(1,191,766)</u>
GENERAL REVENUES					
Taxes and subventions:					
Property taxes levied for general purposes					1,049,434
Taxes levied for other specific purposes					52,371
Federal and state aid not restricted to specific purposes					123,887
Interest and investment earnings					25,607
Interagency revenues					4,338
Miscellaneous					33,068
Total General Revenues					<u>1,288,705</u>
Change in Net Position					96,939
Net Position - Beginning					<u>1,847,196</u>
Net Position - Ending					<u>\$ 1,944,135</u>

The accompanying notes are an integral part of these financial statements.

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2020**

	General Fund	County School Facilities Fund	Foundation Permanent Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and equivalents	\$ 1,335,055	\$ -	\$ 57,199	\$ 203,498	\$ 1,595,752
Investments	-	-	883,622	-	883,622
Accounts receivable	50,872	-	-	-	50,872
Due from other funds	203,146	203,146	-	-	406,292
Total Assets	<u>\$ 1,589,073</u>	<u>\$ 203,146</u>	<u>\$ 940,821</u>	<u>\$ 203,498</u>	<u>\$ 2,936,538</u>
LIABILITIES					
Accounts payable	\$ 106,810	\$ -	\$ -	\$ -	\$ 106,810
Due to other funds	-	203,146	-	203,146	406,292
Total Liabilities	<u>106,810</u>	<u>203,146</u>	<u>-</u>	<u>203,146</u>	<u>513,102</u>
FUND BALANCES					
Non spendable					
Cash in revolving fund	150	-	-	-	150
Restricted	96,720	-	883,622	352	980,694
Assigned					
Other assignments	241,317	-	57,199	-	298,516
Unassigned					
Reserve for economic uncertainties	77,676	-	-	-	77,676
Unassigned amount	1,066,400	-	-	-	1,066,400
Total Fund Balance	<u>1,482,263</u>	<u>-</u>	<u>940,821</u>	<u>352</u>	<u>2,423,436</u>
Total Liabilities and Fund Balance	<u>\$ 1,589,073</u>	<u>\$ 203,146</u>	<u>\$ 940,821</u>	<u>\$ 203,498</u>	<u>\$ 2,936,538</u>

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Detail</u>	<u>Total</u>
Total fund balances - governmental funds		\$ 2,423,436
Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in governmental funds as follows:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Historical cost of capital assets	\$ 1,750,921	
Accumulated depreciation	<u>(1,106,397)</u>	
		644,524
Contributions to pension plans made subsequent to the measurement date are reported as expenditures in governmental funds, however, these contributions are reported as deferred outflows of resources in the statement of net position.		129,530
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities, net of unamortized premiums, discounts, and deferred charges, are included in the Statement of Net Position.		
Net pension liability		(1,238,198)
The District's share of net differences between actual and expected experience are reported in the statement of net position as deferred outflows of resources.		(7,989)
The District's share of changes in assumptions are reported in the statement of net position as deferred outflows of resources.		316,971
The District's Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions are reported in the statement of net position as deferred inflows of resources.		(239,160)
The District's share of net differences between projected and actual earnings on plan investments are reported in the statement of net position as deferred inflows and deferred outflows of resources.		<u>(84,979)</u>
Total net position, governmental activities		<u>\$ 1,944,135</u>

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	County School Facilities Fund	Foundation Permanent Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Local control sources:					
State apportionments	\$ 95,749	\$ -	\$ -	\$ -	\$ 95,749
Local sources	1,049,434	-	-	-	1,049,434
Federal	49,064	-	-	-	49,064
Other state	114,309	203,146	-	-	317,455
Other local	242,447	-	19,354	667	262,468
Total Revenues	<u>1,551,003</u>	<u>203,146</u>	<u>19,354</u>	<u>667</u>	<u>1,774,170</u>
EXPENDITURES					
Instruction	887,958	-	-	-	887,958
Instruction related services:					
Supervision of instruction	18,257	-	-	-	18,257
School site administration	272,287	-	8,965	-	281,252
Pupil services:					
All other pupil services	16,393	-	-	-	16,393
General administration:					
Data processing	3,899	-	-	-	3,899
All other general administration	216,476	-	-	-	216,476
Plant services	73,612	-	-	-	73,612
Facility acquisition and construction	-	-	-	67,123	67,123
Transfers between agencies	136	-	-	-	136
Total Expenditures	<u>1,489,018</u>	<u>-</u>	<u>8,965</u>	<u>67,123</u>	<u>1,565,106</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,985</u>	<u>203,146</u>	<u>10,389</u>	<u>(66,456)</u>	<u>209,064</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	222,769	-	-	44,500	267,269
Operating transfers out	(44,500)	(203,146)	(19,623)	-	(267,269)
Total Other Financing Sources (Uses)	<u>178,269</u>	<u>(203,146)</u>	<u>(19,623)</u>	<u>44,500</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>240,254</u>	<u>-</u>	<u>(9,234)</u>	<u>(21,956)</u>	<u>209,064</u>
Fund Balance - Beginning	<u>1,242,009</u>	<u>-</u>	<u>950,055</u>	<u>22,308</u>	<u>2,214,372</u>
Fund Balance - Ending	<u>\$ 1,482,263</u>	<u>\$ -</u>	<u>\$ 940,821</u>	<u>\$ 352</u>	<u>\$ 2,423,436</u>

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Detail</u>	<u>Total</u>
Total change in fund balances - governmental funds		\$ 209,064
Amounts reported for governmental activities differ from amounts reported in governmental funds as follows:		
Capital Outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	\$ 67,123	
Depreciation expense	<u>(43,182)</u>	
		23,941
Contributions to pension plans made subsequent to the measurement date are reported as expenditures in governmental funds, however, these contributions are reported as deferred outflows of resources in the statement of net position.		
		129,530
Changes in the net pension liability, deferred outflows of and deferred inflows of resources are reported as pension expenses in the statement of activities.		
		<u>(265,596)</u>
Change in net position of governmental activities		<u>\$ 96,939</u>

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The Happy Valley Elementary School District is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five-member Board of Trustees (Board), elected by registered voters of the District. The District, comprised an area in Santa Cruz County, was established in 1864, and currently serves students of Kindergarten through sixth grade.

B. Accounting Policies

The District prepares its basic financial statements in conformity with Generally Accepted Accounting Principles (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants (AICPA). The District complies with the policies and procedures of the Department of Education's *California School Accounting Manual*.

C. Reporting Entity

The Board, elected by the public, has authority to make decisions, appoint administrators and managers, and significantly influence operations; furthermore, it has primary accountability for fiscal matters. The District is therefore a financial reporting entity, as defined by the GASB in its Statement No. 14, *The Financial Reporting Entity*, and amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

The District has reviewed criteria to determine whether other entities with District-benefiting activities should be included within its financial reporting entity. The criteria include, but are not limited to: whether the District exercises oversight-responsibility (including financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District determined that no outside entity meets these criteria, and therefore, no agency has been included as a component unit in the District's general-purpose financial statements. Additionally, the District is not aware of any entity that would exercise such oversight-responsibility resulting in the District being considered a component unit of that entity.

D. Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued pronouncements prior to June 30, 2020, with effective dates that may impact future financial presentations; however, the impact of implementation of the following Statements to the District's financial statements has not been assessed at this time.

Statement No. 87, *Leases*

In June 2017, GASB issued Statement No. 87, *Leases*. This Statement is intended to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period

In June of 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement intends to (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period, and (2) to simplify accounting for interest cost incurred before the end of a construction period.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

Statement No. 91, Conduit Debt Obligations

In May 2019, GASB issued Statement No. 91 *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

Statement No. 92, Omnibus 2020

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic.

Statement No. 96, Subscription-Based Information Technology Arrangements

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

The District will analyze the impact of these new Statements prior to the effective dates listed above.

The provisions of these Statements are generally required to be applied retroactively for all periods presented. Early application, if allowable, was not adopted.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Basis of Presentation

1. Government-Wide Financial Statements

Government-wide financial statements (i.e., statement of net position, and statement of activities) report information on all nonfiduciary activities of the District and its component units. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to significantly on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which it is financially accountable.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for functions or programs of the District's governmental activities. Direct expenses are those specifically associated with a service, program, or department, and are therefore clearly identifiable to particular functions. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by recipients of goods or services offered by a program, as well as grants and contributions restricted to meeting a program's operational or capital requirements. Revenues not classified as program revenues are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which governmental functions are self-financing or draw from general revenues of the District.

2. Fund Financial Statements

Financial transactions of the District are reported in individual funds in the fund financial statements. Funds are accounted for by providing separate self-balancing accounts, constituting their assets, liabilities, reserves, equity, revenues, and expenditures/expenses, as appropriate.

The emphasis in fund financial statements is on major funds in governmental-activities categories. Non-major funds, by category, are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category, or governmental and enterprise funds combined) for the determination of major funds.

The District's accounts are organized into major and non-major governmental funds as follows:

a. Major Governmental Funds

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources, except those specifically requiring accounting for in another fund.

The *County School Facilities Fund* is used to account for State apportionments provided from State School Facility Program funding, and expenditures relating to acquisition, construction, or renovation of approved capital facilities projects.

The *Foundation Permanent Fund* is used to account for restricted endowment donations and related earned income. The District maintains these funds with the Community Foundation of Santa Cruz County and the County Treasury. A Board Resolution, relating to funds with the Community Foundation of Santa Cruz County, restricts twenty-five percent of earned income to additional principal, and allows seventy-five percent of earned income to supplement instructional programs in the General Fund, with board approval.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Non-major Governmental Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources legally restricted to expenditures for specific purposes. The District maintains the following non-major special revenue fund:

The *Cafeteria Fund* is used to account for revenues and expenditures associated with the District's food service program.

Capital Projects Funds are used to account for acquisition and construction of all major governmental capital assets. The District maintains the following non-major capital projects fund:

The *Capital Facilities Fund* is used to account for resources received from developer impact fees assessed under California Environmental Quality Act (CEQA) provisions.

F. Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are reported using the economic resources measurement focus, and the accrual basis of accounting.

Governmental funds are reported using the current financial resources measurement focus, and the modified accrual basis of accounting.

1. Revenues - Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year, or are expected to be collected soon enough thereafter, for use in paying liabilities of the current fiscal year. For the District, "available" means collectable within the current period or within 45, 60, or 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts, and as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Non-exchange transactions are those in which the District receives value without directly giving equal value in return, including property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which resources are provided to the District on a reimbursement basis. Under modified accrual basis, revenue from non-exchange transactions must also be available before it is recognized.

2. Unearned Revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

3. Expenses/Expenditures

Under accrual basis of accounting, expenses are recognized at the time incurred. However, the measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures), rather than expenses. Expenditures are generally recognized in the accounting period in which related fund liability is incurred, if measurable. Allocations of cost, (i.e., depreciation and amortization), are not recognized on governmental fund financial statements.

G. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

During the year, these budgets are revised by the District's governing board and superintendent to give consideration to unanticipated revenue and expenditures. Original and final revised budgets for the General Fund are presented as required supplementary information in these financial statements.

During the year, formal budgetary integration was employed as a management control device for all budgeted funds. The District employs budget control by minor object and individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

I. Assets, Liabilities, and Equity

1. Cash and Equivalents

The District considers all highly liquid investments, with a maturity of three months or less at the time of purchase, to be cash equivalents.

2. Receivables

Accounts receivable in governmental fund types consist primarily of receivables from federal, state, and local governments for various programs.

3. Prepaid Expenditures

The District has the option of reporting expenditures for prepaid items in governmental funds either when paid, or during the benefiting period. The District has chosen to report the expenditure when paid and, therefore, no asset is reported.

4. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$20,000 or more, and are reported at historical cost, or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets, or materially extend the asset's lives, are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis and an annual convention over the following estimated useful lives:

Land improvements	20
Buildings and improvements	20 - 50

5. Compensated Absences

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period, for calculation of retirement benefits, when the employee retires.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the District's plans (Plans), and additions to/deductions from the Plans' fiduciary net position, have been determined on the same basis as they are reported by the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due, and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

7. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources, and are reported as obligations of the funds. The District reports long-term obligations of governmental funds at face value in the government-wide financial statements.

8. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Fund Balance Classifications

The governmental fund financial statements present fund balances based on a classification hierarchy that depicts the extent to which the District is bound by spending constraints imposed on the use of its resources. The classifications used in the governmental fund financial statements are as follows:

a. Non-spendable Fund Balance

The non-spendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory and prepaid items. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact.

b. Restricted Fund Balance

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

c. Committed Fund Balance

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the highest level of decision-making authority. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

d. Assigned Fund Balance

The assigned fund balance classification reflects amounts that the District intends to be used for specific purposes. Assignments may be established either by the Board of Trustees or by a designee of the Board of Trustees and are subject to neither the restricted nor committed levels of constraint.

Constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the highest level of decision-making authority. The action may be delegated to another body or official.

e. Unassigned Fund Balance and Minimum Fund Balance Policy

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Reserve for Economic Uncertainties maintained by the District pursuant to the Criteria and Standards for fiscal solvency adopted by the State Board of Education is a stabilization-like arrangement of the "minimum fund balance policy" type. The Reserve for Economic Uncertainties does not meet the criteria to be reported as either restricted or committed because it is not an externally enforceable legal requirement, and because even where the Reserve for Economic Uncertainties is established by formal action of the District's highest level of decision-making authority, the circumstances in which the Reserve for Economic Uncertainties might be spent are by their nature neither specific nor non-routine. For this reason, the Reserve for Economic Uncertainties is reported as unassigned fund balance.

The District maintains a minimum Reserve for Economic Uncertainties of no less than 5 percent of budgeted General Fund expenditures in Fund 17 Special Reserve Fund. The District also maintains an unassigned fund balance of 15 percent also in the Special Reserve Fund and then a healthy unassigned General Fund balance for unknown and fluctuating special education costs as well as facility costs that vary year to year and come up without much warning. The District believes a reserve of these levels is prudent to maintain a high bond rating and to protect the District from the effects of fluctuations in property tax revenues to which Basic Aid Districts such as this District are vulnerable. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the District keeps the balances necessary to cover extenuating expense circumstances unassigned.

The District's policy regarding the order in which spendable fund balances are spent when more than one classification is available for a specific purpose is that they are spent in restricted, committed, assigned, and then unassigned order.

10. Local Control Funding Formula / Property Taxes

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund and is known as the State Apportionment.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

J. Investment Valuation

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Cash in County Treasury pools are measured at fair value using level 1 inputs. Fair market value adjustments have not been recorded as they are determined immaterial to the District.

K. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual amounts could differ from those estimates.

NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS

Cash, equivalents and investments at June 30, 2020 are classified in the accompanying financial statements as follows:

	<u>Governmental Activities</u>
Cash and Equivalents	
Pooled Funds:	
Cash in county treasury	\$ 1,595,602
Deposits:	
Cash in revolving fund	<u>150</u>
Total Cash and Equivalents	<u>\$ 1,595,752</u>
Investments:	
Santa Cruz Community Foundation	<u>\$ 883,622</u>
Total Investments	<u>\$ 883,622</u>

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS (Continued)

A. Cash in County Treasury

In accordance with *Education Code* 41001, the District maintains substantially all cash in the Santa Cruz County Treasury (the Treasury). The Treasury pools these funds with those of other districts in the County and invests the cash. The share of each fund in the pooled cash account is accounted for separately, and interest earned is apportioned quarterly to funds legally required to receive interest, based on the relationship of a fund's daily balance to total pooled cash and investments.

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed income. This method differs from the fair value method used to value investments in these financial statements, in that unrealized gains or losses are not distributed to pool participants.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, Investments were stated at cost, as the fair market value adjustment at the year-end was immaterial.

The Treasury is authorized to deposit cash and invest excess funds by *California Government Code* Section 53648 et seq. The funds maintained by the Treasury are either secured by federal depository insurance or are collateralized.

The Treasury is restricted by *Government Code* Section 53635, pursuant to Section 53601, to invest in time deposits; U.S. government securities; state registered warrants, notes or bonds; the State Treasurer's investment pool; bankers' acceptances; commercial paper; negotiable certificates of deposit; and repurchase or reverse repurchase agreements.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments Authorized by the District's Investment Policy

The table below identifies investment types authorized for the District by the *California Government Code* Section 53601. This table also identifies certain provisions of the *California Government Code* that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations			
CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper - Non-Pooled Funds	270 days or less	25% of the agency's money	Highest letter and number rating by an
Commercial Paper - Pooled Funds	270 days or less	40% of the agency's money	Highest letter and number rating by an
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%	None
Placement Service Certificates of Deposit	5 years	50%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None
Medium-Term Notes	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better
County Pooled Investment Funds	N/A	None	None
Joint Power Authority Pools	N/A	None	Multiple
Local Agency Investment Funds (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair values to changes in market interest rates. As of June 30, 2020, the weighted average maturity of the investments contained in the Treasury investment pool was 243 days.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS (Continued)

D. Credit Risk

Generally, credit risk, is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

E. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal policy for custodial credit risk for deposits.

Cash balances in banks and revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2020, the District's bank balances were fully insured.

F. Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The *California Government Code* and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3. INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables or payables and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government wide financial statements.

A. Interfund Receivables/Payables (Due From/Due To)

As of June 30, 2020, interfund receivables and payables were as follows:

<u>Due from</u>	<u>Due to</u>	<u>Amount</u>	<u>Purpose</u>
Capital Facilities Fund	County School Facilities Fund	\$ 203,146	To redirect cash received from OPSC for modernization reimbursement.
County School Facilities Fund	General Fund	203,146	To reimburse General Fund for all costs contributed to modernization project.
Total		<u>\$ 406,292</u>	

All interfund receivables and payables are scheduled to be paid within one year.

B. Interfund Transfers

Permanent reallocations of resources between funds of the reporting District are classified as interfund transfers. As of June 30, 2020, interfund transfers are as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	County School Facilities Fund	\$ 203,146	To reimburse General Fund for amounts contributed for modernization costs.
General Fund	Foundation Permanent Fund	19,623	To contribute to General Fund amounts from endowment fund to cover aides.
Capital Facilities Fund	General Fund	44,500	To transfer cash to pay and track for modernization costs.
Total		<u>\$ 267,269</u>	

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2020, are shown below:

	Balance July 1, 2019	Additions	Decreases	Balance June 30, 2020
Capital Assets Not Being Depreciated:				
Construction in progress	\$ 106,429	\$ 67,123	\$ -	\$ 173,552
Total Capital Assets Not Being Depreciated	106,429	67,123	-	173,552
Capital Assets Being Depreciated:				
Land improvements	528,645	-	-	528,645
Buildings and improvements	1,048,724	-	-	1,048,724
Total Capital Assets Being Depreciated	1,577,369	-	-	1,577,369
Less Accumulated Depreciation for:				
Land improvements	(143,159)	(22,657)	-	(165,816)
Buildings and improvements	(920,056)	(20,525)	-	(940,581)
Total Accumulated Depreciation	(1,063,215)	(43,182)	-	(1,106,397)
Total Capital Assets Being Depreciated, Net	514,154	(43,182)	-	470,972
Total Governmental Activities Capital Assets, Net	\$ 620,583	\$ 23,941	\$ -	\$ 644,524

Work in Progress includes beginning balance corrections of an asset previously understated.

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 18,925
Instruction related services:	
Instructional library, media, and technology	1,600
Plant services	22,657
Total Depreciation Expense	\$ 43,182

NOTE 5. INVESTMENT FUND HELD AT SANTA CRUZ COMMUNITY FOUNDATION

The Santa Cruz Community Foundation (Foundation) acts as an agent on behalf of the District holding mutual funds and marketable securities that were previously donated to the District. The Foundation invests the funds on the District's behalf in instruments that are fully insured or collateralized. The Foundation reports the District's fund as an agency fund, providing the District with annual audited financial statements and interim unaudited data on a quarterly basis.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

A. California State Teachers' Retirement System

1. Plan Description and Provisions

The District contributes to CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues publicly available reports, including full description of the pension plans regarding benefit provisions, assumptions, and membership information, found on CalSTRS' website.

2. Benefits Provided

The plan provides retirement, disability, and survivor benefits to beneficiaries. Beneficiaries of a retired member who elected an option receive a continuing lifetime benefit upon the member's death.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

Hire Date	After January 1, 2013	On Or Before December 31, 2012
Benefit Formula	2% @ age 62	2% @ age 60
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Payable upon retirement	Payable upon retirement
Retirement Age	Age 55 with at least 5 years service.	Age 55 with at least 5 years service, or age 50 with 30 years of service.
Monthly Benefits as a % of Eligible Compensation	Variable based on age factor 2.0% at age 62 to 2.4% maximum at age 65 or older.	Variable based on age factor 2.0% at age 60 to 2.4% maximum at age 63 or older.
Required Employee Contribution Rates	10.205%	10.250%
Required Employer Contribution Rates	18.13%	18.13%
Required State Contribution Rates	10.328%	10.328%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

3. Contributions

Active plan members are required to contribute 10.21 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board.

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$	96,545
Contributions - state on behalf		109,434

4. Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contribution, benefit payments, and administrative expense occurs midyear. Based on those assumptions, the State Teachers Retirement Plan's (STRP) fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

	Asset Allocation	Long-Term Expected Real Rate of Return (20-year average)
Global Equity	47.00%	4.80%
Fixed Income	12.00%	1.30%
Real Assets	13.00%	3.60%
Private Equity	13.00%	6.30%
Risk Mitigating Strategies	9.00%	1.80%
Inflation Sensitive	4.00%	3.30%
Liquidity (Cash)	2.00%	-0.40%
Total	<u>100.00%</u>	

5. On Behalf Payment

The State of California makes contributions to STRS on behalf of the District. Under accounting principles generally accepted in the United States of America, these amounts have been recorded as revenue in the government-wide financial statements. For the year ended June 30, 2020 the District has recorded \$109,434 of State on behalf payments as revenue.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

B. California Public Employees' Retirement System

1. Plan Description and Provisions

The District contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports, including full description of the pension plans regarding benefit provisions, assumptions, and membership, found on CalPERS' website.

2. Benefits Provided

The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age fifty with statutorily reduced benefits. All members are eligible for non-duty disability benefits after ten years of service.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>PEPRA</u>	<u>Classic</u>
Hire Date	<u>After January 1, 2013</u>	<u>On Or Before December 31, 2012</u>
Benefit Formula	2% @ age 62	2% @ age or 55
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly	Monthly
Retirement Age	Age 52 with at least 5 years service	Age 50 with at least 5 years service
Monthly Benefits as a % of Eligible Compensation	Variable based on age factor 2.0% at age 62 to 2.4% maximum	Variable based on age factor 2.0% at age 55 to 2.5% maximum
Required Employee Contribution Rates	7.00%	7.00%
Required Employer Contribution Rates	18.06%	18.06%

3. Contributions

Active plan members are required to contribute 7.0 percent of their salary, while the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions for determining the rate are those adopted by CalPERS' Board of Administration.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$	20,463
--------------------------	----	--------

4. Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. A projection of expected benefit payments and contributions was performed to determine if assets would be exhausted. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report found at CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining long-term expected rate of return, staff considered both short and long-term market return expectations, as well as expected pension fund cash flows. Such cash flows were developed assuming that, in all future years, both members and employers will make their required contributions as scheduled. Using historical returns of all fund asset classes, expected compound (geometric) returns were calculated over short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short and long-term, the present value of benefits was calculated for each fund. Expected rate of return was set by calculating the single equivalent expected return arriving at the present value of benefits for cash flows equal to that calculated using both short and long-term returns. The expected rate of return was then set as the single equivalent rate and rounded down to the nearest quarter of a percent.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

	Asset Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

(a) an expected inflation of 2.00% used for this period

(b) an expected inflation of 2.92% used for this period

C. Social Security

As established by Federal law, public-sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The District has elected to use Social Security.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

D. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

1. Pension Liability

As of June 30, 2020, the District reported net pension liabilities for its proportionate shares of each Plan's net pension liability as follows:

CalSTRS	\$ 999,798
CalPERS	<u>238,400</u>
Total District net pension liability	1,238,198
State's proportionate share of the CalSTRS net pension liability associated with the District	<u>545,475</u>
Total	<u><u>\$ 1,783,673</u></u>

The District's net pension liability for each Plan is measured as its proportionate share of the net pension liability. The net pension liability of each Plan is measured as of June 30, 2019. The total pension liability for each Plan used to calculate net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019 using standard update procedures. The District's proportion of net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of net pension liability for each Plan as of June 30, 2018 and 2019 was as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
District Proportion - June 30, 2018	0.0012%	0.0009%
District Proportion - June 30, 2019	0.0011%	0.0008%
Change - Increase (Decrease)	-0.0001%	-0.0001%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

2. Pension Expenses and Deferred Outflows/Inflows of Resources

For the year ended June 30, 2020, the District recognized pension expense of \$265,596. At June 30, 2020, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 129,530	\$ -
Differences between actual and expected experience	23,237	(31,226)
Changes in assumptions	316,971	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions	10,394	(249,554)
Net differences between projected and actual earnings on plan investments	12,038	(97,017)
Total	<u>\$ 492,170</u>	<u>\$ (377,797)</u>

The \$129,530 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2020. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

For the Year Ended June 30:

2021	\$ 87,029
2022	53,246
2023	7,469
2024	(35,213)
2025	(27,868)
Thereafter	(99,820)
Total	<u>\$ (15,157)</u>

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

3. Actuarial Assumptions.

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
Measurement Period	July 1, 2018 through June 30, 2019	July 1, 2018 through June 30, 2019
Actuarial Cost Method	Individual Entry Age Normal	Individual Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.50%
Payroll Growth	3.50%	Varies by Entry Age and Service
Investment Rate of Return	7.10%	7.15%
Experience Study / Period Upon Which Actuarial Experience Survey Assumptions Were Based	2010-2015	1997-2015
Mortality Rate	(Custom CalSTRS rates) See June 30, 2016 DB Program funding valuation for details.	Derived using CalPERS' Membership Data for all Funds
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level DB. Not applicable for DBS/CBB	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. PENSION PLANS (Continued)

4. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of net pension liability would be if it were calculated using a discount rate that is one percent lower, or one percent higher, than the current rate:

	<u>CalSTRS</u>		<u>CalPERS</u>	
1% Decrease		6.10%		6.15%
Net Pension Liability	\$	1,488,832	\$	343,638
Current Discount Rate		7.10%		7.15%
Net Pension Liability	\$	999,798	\$	238,400
1% Increase		8.10%		8.15%
Net Pension Liability	\$	594,357	\$	151,098

5. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued financial reports.

NOTE 7. GENERAL LONG-TERM DEBT – SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the year ended June 30, 2020 is shown below:

	<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Due within</u> <u>One Year</u>
Net Pension Liability	\$ 1,356,365	\$ -	\$ 118,167	\$ 1,238,198	\$ -
Totals	\$ 1,356,365	\$ -	\$ 118,167	\$ 1,238,198	\$ -

The net pension liability is liquidated from the funds for which the related employees are compensated.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8. RESTATEMENT

Net position for the year ended June 30, 2019 has been restated for understatement of construction in progress as follows:

<u>Net Position</u>	<u>June 30, 2019</u> <u>Reported</u>	<u>Restatement</u>	<u>July 1, 2019</u> <u>Restated</u>
Invested in capital assets, net of related debt	\$ 514,154	\$ 106,429	\$ 620,583
Restricted	1,064,474	-	1,064,474
Unrestricted	162,139	-	162,139
Totals	<u>\$ 1,740,767</u>	<u>\$ 106,429</u>	<u>\$ 1,847,196</u>

NOTE 9. RESTRICTED NET POSITION

The District is a recipient of federal and state awards restricted categorical programs and as a result reported restricted net position in the amount of \$1,037,893. The District is not aware of any planned changes to the underlying legislation enabling restrictions.

NOTE 10. JOINT POWERS AGREEMENTS

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the fiscal year ending June 30, 2020 the District participated in several joint powers agreements (JPAs) to manage these risks. There were no significant reductions in coverage during the year. Settled claims have not exceeded coverage in any of the past three years.

The various JPAs and the services they provide the District are as follows:

- The Southern Peninsula Region Property and Liability Insurance Group (SPRIG) arrange for and provide property and liability insurance coverage for its member agencies.
- The Santa Cruz - San Benito County Schools Insurance Group (SC-SBCSIG) is an insurance purchasing pool, the intent of which is to achieve the benefits of a reduced premium for the member agencies by virtue of its grouping and representation with other participants in the SC-SBCSIG. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the SC-SBCSIG. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated, and each participant's individual performance is compared to the overall savings. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity-pooling fund" arrangement insures that each participant shares equally in the overall performance of the SC-SBCSIG.
- The Self-Insured Schools of California (SISC III) arranges for and provides medical insurance coverage for its member school districts.
- The Santa Cruz County School Health Insurance Group (HIG) arranges for and provides dental and vision insurance coverage for its member school districts.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10. JOINT POWERS AGREEMENTS (Continued)

The District also participated in one JPAs for other administrative and program operations as follows:

- The North Santa Cruz County Special Education Local Plan Area arranges for and provides special education services for students of member school districts.

The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes. The JPAs are governed by boards consisting of representatives from the member agencies. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the board. Each member district pays premiums commensurate with the level of coverage or service requested, and shares surpluses and deficits proportionate to its participation in the JPA. Separately issued financial statements can be requested from each JPA.

NOTE 11. STATE TEACHERS' RETIREMENT SYSTEM EARLY RETIREMENT INCENTIVE PROGRAM

The District did not enter into any early retirement incentive agreements during 2019/2020, pursuant to California Education Code, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

NOTE 12. COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund, or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2020.

B. Litigation

As of June 30, 2020 the District is not currently involved in any litigation.

C. Commitments

As of June 30, 2020 the District had no material commitments outstanding.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13. SUBSEQUENT EVENTS

Events that occur after the balance sheet date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the balance sheet date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the balance sheet date, require disclosure in the accompanying notes. Management evaluated the activity of the District through December 11, 2020 and concluded that subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

The Coronavirus Disease 2019 (COVID-19) has recently affected global markets, supply chains, employees of companies, and our communities. Specifically, Happy Valley Elementary School District, COVID-19 may impact various parts of its 2021 operations and financial results. The full impact of COVID-19 is unknown and cannot be reasonably estimated.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Local control sources:				
State apportionments	\$ 96,645	\$ 95,749	\$ 95,749	\$ -
Local sources	1,014,567	1,050,123	1,049,434	(689)
Federal	34,295	44,199	49,064	4,865
Other state	88,446	99,730	114,309	14,579
Other local	193,806	244,777	242,447	(2,330)
Contributions	(1)	-	-	-
Total Revenues	1,427,758	1,534,578	1,551,003	16,425
EXPENDITURES				
Certificated salaries	682,724	685,647	681,878	3,769
Classified salaries	186,464	198,341	186,596	11,745
Employee benefits	338,159	335,815	354,080	(18,265)
Books and supplies	54,002	60,498	29,406	31,092
Services and other operating expenditures	172,850	282,664	236,922	45,742
Other outgo	322	322	136	186
Total Expenditures	1,434,521	1,563,287	1,489,018	74,269
Excess (deficiency) of revenues over expenditures before other financing Sources (uses)	(6,763)	(28,709)	61,985	90,694
OTHER FINANCING SOURCES (USES)				
Transfers in	31,736	19,623	222,769	203,146
Transfers out	(40,064)	(142,907)	(44,500)	98,407
Total Other Financing Sources (Uses)	(8,328)	(123,284)	178,269	301,553
Net Increase (Decrease) in Fund Balance	(15,091)	(151,993)	240,254	392,247
Fund Balance - Beginning	1,242,009	1,242,009	1,242,009	-
Fund Balance - Ending	\$ 1,226,918	\$ 1,090,016	\$ 1,482,263	\$ 392,247

See accompanying notes to required supplementary information.

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2020**

	2015	2016	2017	2018	2019	2020
CalSTRS						
District's proportion of the net pension liability	0.0013%	0.0015%	0.0014%	0.0014%	0.0016%	0.0011%
District's proportionate share of the net pension liability	\$ 759,681	\$ 1,009,860	\$ 1,133,883	\$ 1,324,802	\$ 1,511,125	\$ 999,798
State's proportionate share of the net pension liability associated with the District	458,733	534,057	645,499	783,742	865,190	545,475
Total	<u>\$ 1,218,414</u>	<u>\$ 1,543,917</u>	<u>\$ 1,779,382</u>	<u>\$ 2,108,544</u>	<u>\$ 2,376,315</u>	<u>\$ 1,545,273</u>
District's covered payroll	\$ 375,265	\$ 462,633	\$ 469,180	\$ 499,308	\$ 541,532	\$ 315,507
District's proportionate share of the net pension liability as a percentage of covered payroll	202%	218%	242%	265%	279%	317%
Plan fiduciary net position as a percentage of the total pension liability	77%	74%	70%	70%	71%	72.6%

CalPERS						
District's proportion as a percentage of the net pension liability	0.0022%	0.0020%	0.0019%	0.0021%	0.0021%	0.0008%
District's proportionate share of the net pension liability	\$ 249,754	\$ 294,802	\$ 375,251	\$ 503,713	\$ 559,169	\$ 238,400
District's covered payroll	\$ 219,805	\$ 218,832	\$ 224,107	\$ 265,114	\$ 278,381	\$ 113,055
District's proportionate share of the net pension liability as a percentage of covered payroll	114%	135%	167%	190%	201%	211%
Plan fiduciary net position as a percentage of the total pension liability	83.5%	79.4%	73.9%	71.9%	70.8%	70.0%

See accompanying notes to required supplementary information.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - PENSION
FOR THE YEAR ENDED JUNE 30, 2020

	2015	2016	2017	2018	2019	2020
CalSTRS						
Contractually required contribution (actuarially determined)	\$ 48,929	\$ 59,919	\$ 76,614	\$ 95,275	\$ 126,295	\$ 96,905
Contributions in relation to the actuarially determined contributions	49,535	59,217	78,353	97,365	119,137	96,545
Contribution deficiency (excess)	<u>\$ (606)</u>	<u>\$ 702</u>	<u>\$ (1,739)</u>	<u>\$ (2,090)</u>	<u>\$ 7,158</u>	<u>\$ 360</u>
District covered payroll	\$ 375,265	\$ 462,633	\$ 469,180	\$ 499,308	\$ 541,532	\$ 315,507
Contributions as a percentage of covered payroll*	13.2%	12.8%	16.7%	19.5%	22.0%	30.6%
CalPERS						
Contractually required contribution (actuarially determined)	\$ 26,048	\$ 25,765	\$ 27,095	\$ 37,318	\$ 42,961	\$ 20,462
Contributions in relation to the actuarially determined contributions	25,937	26,041	27,117	37,116	43,149	20,463
Contribution deficiency (excess)	<u>\$ 111</u>	<u>\$ (276)</u>	<u>\$ (22)</u>	<u>\$ 202</u>	<u>\$ (188)</u>	<u>\$ (1)</u>
District covered payroll	\$ 219,805	\$ 218,832	\$ 224,107	\$ 265,114	\$ 278,381	\$ 113,055
Contributions as a percentage of covered payroll*	11.8%	11.9%	12.1%	14.0%	15.5%	18.1%

* Statements 67 and 68 required presentation of covered-employee payroll, which is the payroll of employees that are provided with pensions through the pension plan, and ratios that use the measure in schedules of required supplementary information. Statement No. 82 amends Statements 67 and 68 to instead require the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1. PURPOSE OF REQUIRED SUPPLEMENTARY INFORMATION

A. Budgetary Comparison Schedule

Budgetary comparison schedules are required to be presented for the General Fund and each major special revenue fund that has a legally adopted budget. The originally adopted and final revised budgets are presented for such funds. The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code.

B. Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

C. Schedule of the District's Plan Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

D. Changes in Benefits Terms

There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

E. Changes in Assumptions

The following are the assumptions for State Teachers Retirement Plan and Public Employer's Retirement Fund B:

CalSTRS Assumptions	Measurement Period				
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Consumer price inflation	2.75%	2.75%	3.00%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.75%	3.75%

CalPERS Assumptions	Measurement Period				
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Discount Rate	7.15%	7.15%	7.15%	7.15%	7.65%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2020, expenditures exceeded appropriations by the following amounts:

<u>Appropriations Category</u>	<u>Expenditures</u>
General Fund:	
Employee benefits	\$ 18,265

These excess expenditures were offset by unexpended appropriations in other categories.

SUPPLEMENTARY INFORMATION SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT
COMBINING BALANCE SHEET
JUNE 30, 2020

	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
ASSETS			
Cash and equivalents	\$ 1	\$ 203,497	\$ 203,498
Total Assets	<u>\$ 1</u>	<u>\$ 203,497</u>	<u>\$ 203,498</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Due to other funds	\$ -	\$ 203,146	\$ 203,146
Total Liabilities	<u>-</u>	<u>203,146</u>	<u>203,146</u>
Fund Balance:			
Restricted	<u>1</u>	<u>351</u>	<u>352</u>
Total Fund Balance	<u>1</u>	<u>351</u>	<u>352</u>
Total Liabilities and Fund Balance	<u>\$ 1</u>	<u>\$ 203,497</u>	<u>\$ 203,498</u>

See accompanying notes to supplementary information.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
REVENUES			
Other local	\$ -	\$ 667	\$ 667
Total Revenues	<u>-</u>	<u>667</u>	<u>667</u>
EXPENDITURES			
Services and other operating expenditures	-	67,123	67,123
Total Expenditures	<u>-</u>	<u>67,123</u>	<u>67,123</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>-</u>	<u>(66,456)</u>	<u>(66,456)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	44,500	44,500
Total Other Financing Sources (Uses)	<u>-</u>	<u>44,500</u>	<u>44,500</u>
Net Increase (Decrease) in Fund Balance	-	(21,956)	(21,956)
Fund Balance - Beginning	<u>1</u>	<u>22,307</u>	<u>22,308</u>
Fund Balance - Ending	<u>\$ 1</u>	<u>\$ 351</u>	<u>\$ 352</u>

See accompanying notes to supplementary information.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Original</u>	<u>Revised</u>	<u>Original</u>	<u>Revised</u>
Certification Numbers	<u>D00D2CED</u>		<u>8578E69D</u>	
Grades TK / K-3:				
Regular Average Daily Attendance	<u>61.56</u>	<u>N/A</u>	<u>61.56</u>	<u>N/A</u>
Grades TK / K-3 Totals	<u>61.56</u>	<u>N/A</u>	<u>61.56</u>	<u>N/A</u>
Grades 4 - 6:				
Regular Average Daily Attendance	<u>47.81</u>	<u>N/A</u>	<u>47.81</u>	<u>N/A</u>
Grades 4 - 6 Totals	<u>47.81</u>	<u>N/A</u>	<u>47.81</u>	<u>N/A</u>
Total ADA	<u>109.37</u>	<u>N/A</u>	<u>109.37</u>	<u>N/A</u>

N/A - There were no audit findings resulting in necessary revisions to attendance.

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2020**

Grade Level	Original			COVID-19			Status ³
	Required Minutes	2019/2020 Annual Minutes	Traditional Number of Instructional Days Offered ^{1/2}	2019/2020 Annual Minutes	Approved Deficiency	School Closure Certification Days	
Kindergarten	36,000	42,300	180	29,845	(6,155)	53	In Compliance
Grade one	50,400	51,600	180	36,300	(14,100)	53	In Compliance
Grade two	50,400	51,600	180	36,300	(14,100)	53	In Compliance
Grade three	50,400	51,600	180	36,300	(14,100)	53	In Compliance
Grade four	54,000	55,800	180	39,210	(14,790)	53	In Compliance
Grade five	54,000	55,800	180	39,210	(14,790)	53	In Compliance
Grade six	54,000	55,800	180	39,210	(14,790)	53	In Compliance

¹ The District did not utilize a multitrack calendar during the 2019/2020 fiscal year.

² The California Department of Education has approved the request for one emergency day for 2019/2020 fiscal year.

³ Meets requirements of Senate Bill 98 – Changes to Instructional Time.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

General Fund:	(Budgeted) * 2020/2021	2019/2020	2018/2019	2017/2018
Revenues and Other Financing Sources	\$ 1,488,310	\$ 1,773,772	\$ 1,585,140	\$ 1,507,882
Expenditures	1,580,385	1,489,018	1,406,195	1,497,207
Other Uses and Transfers Out	-	44,500	125,096	1,242
Total Outgo	1,580,385	1,533,518	1,531,291	1,498,449
Change in Fund Balance	(92,075)	240,254	53,849	9,433
Ending Fund Balance	\$ 1,390,188	\$ 1,482,263	\$ 1,242,009	\$ 1,188,160
Available Reserves ¹	\$ 1,031,706	\$ 1,144,076	\$ 944,416	\$ 909,267
Reserve for Economic Uncertainties	\$ 79,019	\$ 77,676	\$ 76,565	\$ 74,922
Unassigned Fund Balance	\$ 952,687	\$ 1,066,400	\$ 867,851	\$ 834,345
Available Reserves as a percentage of Total Outgo	65.3%	74.6%	61.7%	60.7%
Total Long-Term Debt	\$ 1,238,198	\$ 1,238,198	\$ 1,356,365	\$ 1,313,045
Average Daily Attendance at P-2	118	109	105	114

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trends are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$294,103 over the past two years. The District has not incurred an operating deficit in any of the past three years. The 2020/2021 General Fund budget projects a decrease of \$92,075 (-6.2%).

For a District of this size, the state recommends available reserves of at least 5% of total General Fund expenditures, transfers out, and other uses (other outgo).

Total long-term debt has decreased by \$74,847 over the past two years.

Average daily attendance has decreased by 5 ADA over the past two years. The ADA is anticipated to increase 9 ADA during the fiscal year 2020/2021.

* The 2020/2021 budget is included for analytical purposes only and has not been subjected to audit.

¹ Available reserves consists of all unassigned fund balances and reserves for economic uncertainty that are contained within the governmental funds. Unassigned fund balances are typically only reported in the General Fund. However, other governmental funds may report negative unassigned fund balances and are included in the reported available reserves.

See accompanying notes to supplementary information.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND
BUDGET REPORT (SACS) WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects *
June 30, 2020 Annual Financial and Budget Report (SACS) Fund Balance	\$ 1,174,732	\$ 307,531
Adjustments and Reclassifications:		
Reclassification for financial statement presentation	307,531	(307,531)
June 30, 2020 Audited Financial Statement Fund Balance	<u>\$ 1,482,263</u>	<u>\$ -</u>

* This audit reclassification is made for financial presentation purposes only, pursuant to GASB 54 which, when applied, does not recognize this fund as a special revenue fund type. Therefore, the fund balance is consolidated with the General Fund. However, the District is permitted under current State law to account for this fund as a special revenue fund type for interim reporting and budgeting purposes.

	Capital Assets
Governmental Activities:	
June 30, 2020 Annual Financial and Budget Report (SACS) Capital Assets	\$ 470,972
Adjustments and Reclassifications:	
Capital Assets:	
Construction in progress	173,552
June 30, 2020 Audited Financial Statement Balance	<u>\$ 644,524</u>

	Capital Assets
Business-Type Activities:	
June 30, 2020 Annual Financial and Budget Report (SACS) Capital Assets	\$ 173,552
Adjustments and Reclassifications:	
Capital Assets:	
Construction in progress	(173,552)
June 30, 2020 Audited Financial Statement Balance	<u>\$ -</u>

See accompanying notes to supplementary information.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1. PURPOSE OF SUPPLEMENTARY INFORMATION

A. Other Governmental Funds Financial Statements

These statements provide information on the Happy Valley Elementary School District's (District) Governmental non-major funds, by object.

B. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the District. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

C. Schedule of Instructional Time

This schedule presents information on the amount of instructional time and number of days offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46208. The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day.

D. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

E. Reconciliation of Annual Financial and Budget Report (SACS) with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

F. Schedule of Charter School

This schedule represents a complete listing of all charter schools authorized by the District and indicates whether their financial activities and balances have been included in the District's annual audited financial statements for the year ended June 30, 2020. The District has not authorized any Charter Schools; therefore this schedule has not been included for 2019/2020.

OTHER INDEPENDENT AUDITOR'S REPORTS

ROBERTSON & ASSOCIATES, CPAs

A PROFESSIONAL CORPORATION

WWW.ROBERTSONCPA.COM

1101 NORTH MAIN STREET
LAKEPORT, CA 95453
PHONE (707) 263-9012 • FAX (707) 263-6001
WWW.ROBERTSONCPA.COM

601 NORTH STATE STREET
UKIAH, CA 95482
PHONE (707) 468-5711 • FAX (707) 468-0132
TOLL FREE (800) 619-4762

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Happy Valley Elementary School District
Santa Cruz, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, fund, and the aggregate remaining fund information of Happy Valley Elementary School District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 11, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robertson & Associates, CPA's

Lakeport, California
December 11, 2020

ROBERTSON & ASSOCIATES, CPAs

A PROFESSIONAL CORPORATION

1101 NORTH MAIN STREET
LAKEPORT, CA 95453
PHONE (707) 263-9012 ♦ FAX (707) 263-6001
WWW.ROBERTSONCPA.COM

WWW.ROBERTSONCPA.COM

601 NORTH STATE STREET
UKIAH, CA 95482
PHONE (707) 468-5711 ♦ FAX (707) 468-0132
TOLL FREE (800) 619-4762

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Happy Valley Elementary School District
Santa Cruz, California

Compliance

We have audited Happy Valley Elementary School District (District)'s compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, that could have a material effect on each of the District's state programs for the year ended June 30, 2020.

Management's Responsibility

Compliance with the applicable compliance requirements is the responsibility of the District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the applicable compliance requirements based on our compliance audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct material effect on the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In connection with the compliance audit referred to above, we selected and tested transactions and records to determine the District's compliance with the State laws and regulations applicable to the following items:

Description	Procedures
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	No, See Below
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, See Below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	No, See Below
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	No, See Below
School Districts, County Office of Education and Charter Schools	
California Clean Energy Jobs Act	No, See Below
After School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Charter Schools	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study For Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" used above is to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for Ratios of Administrative Employees to Teachers because the District has one or fewer administrators.

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to this program.

We did not perform testing for Transportation Maintenance of Effort because the District did not apply to receive funds in 2012/2013.

The District did not apply to be a District of Choice; therefore, we did not perform any procedures related to this program.

We did not perform testing for California Clean Energy Jobs Act because there were no expenditures in 2019/2020.

Opinion on State Programs

In our opinion, the Happy Valley Elementary School District complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2020.

Robertson & Associates, CPA's

Lakeport, California
December 11, 2020

FINDINGS AND RESPONSES SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020

Financial Statement Findings

There were no findings or questioned costs relative to the financial statements.

Federal Award Findings and Questioned Costs

There were no findings or questioned costs relative to federal awards or programs.

State Award Findings and Questioned Costs

There were no findings or questioned costs relative to state awards or programs.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Finding/Recommendation	Current Status	District Explanation, If Not Implemented
2019-001 The District approved the final comprehensive school safety plan after March 1. The District should in the future review and update its plan by March 1, every year thereafter.	Implemented	

CSBA MANUAL MAINTENANCE SERVICE CHECKLIST – October 2020

District Name: Happy Valley Elementary School

Contact Name: Michelle McKinny Phone: 831-429-1456 Email: mmckinny@hvesd.com

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
E 1113	District and School Web Sites	NEW EXHIBIT	
BP 3280	Sale or Lease of District-Owned Real Property		
BP 3530	Risk Management/Insurance		
AR 3530	Risk Management/Insurance		
BP 4119.11 4219.11 4319.11	Sexual Harassment		
AR 4119.11 4219.11 4319.11	Sexual Harassment	Fill in Blanks <i>Superintendent or Designee</i> <i>3125 Branciforte Ave</i> <i>Santa Cruz, CA 95065</i> <i>831-429-1456</i>	
AR 4119.12 4219.12 4319.12	Title IX Sexual Harassment Complaint Procedures		
E 4119.12 4219.12 4319.12	Title IX Sexual Harassment Complaint Procedures	NEW EXHIBIT	
BP 4157 4257 4357	Employee Safety	Fill in Blanks <i>Superintendent / Designee</i> <i>3125 Branciforte Ave</i> <i>Santa Cruz, CA 95065</i> <i>831-429-1456</i>	
AR 4157 4257 4357	Employee Safety		
AR 4157.1 4257.1 4357.1	Work-Related Injuries		

CSBA MANUAL MAINTENANCE SERVICE CHECKLIST – October 2020

District Name: _____

Happy Valley Elementary School

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
BP 5113.1	Chronic Absence and Truancy		
AR 5113.1	Chronic Absence and Truancy		
AR 5113.11	Attendance Supervision		
BP 5145.7	Sexual Harassment		
AR 5145.7	Sexual Harassment		
AR 5145.71	Title IX Sexual Harassment Complaint Procedures		
E 5145.71	Title IX Sexual Harassment Complaint Procedures	NEW EXHIBIT	
BP 6161.1	Selection and Evaluation of Instructional Materials		
AR 6161.1	Selection and Evaluation of Instructional Materials		
E 6161.1	Selection and Evaluation of Instructional Materials		
E(1) 9323.2	Actions by the Board		

CSBA POLICY GUIDE SHEET

October 2020

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.

NEW - Exhibit 1113 - District and School Web Sites

New exhibit lists material which state and/or federal law explicitly requires to be posted on district and/or school web sites, including a citation to the legal authority and a reference to the board policy, administrative regulation, or board bylaw that further describes the requirement.

Board Policy 3280 - Sale or Lease of District-Owned Real Property

Policy updated to reflect **NEW LAW (SB 820, 2020)** which adds, until July 1, 2024, an exception to the requirement that boards appoint an advisory committee for the sale or lease of district-owned property if the property has not operated as an early childhood education facility or for elementary or secondary instruction, and **NEW LAW (SB 98, 2020)** which authorizes, until July 1, 2024, the proceeds from the sale or lease of property purchased entirely with local funds to be used for any one-time general fund purpose if certain conditions are met. Policy also adds material regarding the authorization for boards to meet in closed session with real property negotiators, the requirement to notify the Office of Public School Construction within 90 days if the district sells property that utilized funds received from a state school facilities program within the previous 10 years and the proceeds were not used for specified purposes, and conditions under which the State Allocation Board may require a return of the funds.

Board Policy 3530 - Risk Management/Insurance

Policy updated to address the basis upon which insurance decisions should be made and the provision of safety-related training and protective equipment for staff. Policy also updated to delete material regarding the removal of an insurance agent as being implicit in a governing board's authority and explicit in insurance contracts. Timeline for reporting to the board on risk management activities revised from twice a year to periodically to give boards flexibility based on district need.

Administrative Regulation 3530 - Risk Management/Insurance

Regulation updated to provide more detail in the list of risk management procedures, including examples of methods for identifying risks in district operations, the prioritization of risks based on frequency and potential impact, and examples of strategies to prevent loss. Regulation also adds optional language regarding the documentation of safety incidents.

Board Policy 4119.11/4219.11/4319.11 - Sexual Harassment

Policy updated to clarify that, in some instances, it may be necessary to concurrently review a sexual harassment complaint under both the Title IX sexual harassment complaint procedures and the district's procedure reflecting state law, as described in AR 4030 - Nondiscrimination in Employment, in order to meet the applicable timelines. Policy also adds the requirement to provide supportive measures to the respondent as well as the complainant.

Administrative Regulation 4119.11/4219.11/4319.11 - Sexual Harassment

Regulation updated to add section on "Definitions," including the federal definition of sexual harassment for purposes of applying the Title IX complaint procedures. Section identifying the Title IX Coordinator(s) moved and revised to reference CSBA's AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures. Section on "Notifications" adds federal requirement to disseminate the district's sexual harassment policy and procedures, along with the name and contact information of the Title IX Coordinator, by posting them in a prominent location on the district's web site and including them in any handbook provided to employees or employee organizations. New section on "Complaint Procedures" references the applicable procedures and the responsibility of the district to take prompt action to stop the sexual harassment, prevent recurrence, and address any continuing effects.

Administrative Regulation 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures

Regulation updated to clarify that a sexual harassment complaint that is dismissed or denied under Title IX may still be subject to review under state law pursuant to AR 4030 - Nondiscrimination in Employment and thus the two procedures should be implemented concurrently in order to meet the applicable timelines. Regulation also updated to clarify that the applicability of the Title IX sexual harassment complaint procedures is limited to conduct that allegedly occurs in an education program or activity over which the district exercises control; revise the timeframe for concluding the complaint process from 45 to 60 days; reflect the right to pursue civil law remedies; and add the requirement to maintain a record of any actions, including supportive measures, taken in response to a report or formal complaint of sexual harassment.

NEW - Exhibit 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures

New exhibit presents a sample of the required notification to employees, job applicants, and employee organizations regarding the district's Title IX sexual harassment policy, the district's Title IX coordinator, and grievance procedures pursuant to 34 CFR 106.8.

Board Policy 4157/4257/4357 - Employee Safety

Policy updated to reflect **NEW STATE REGULATION (Register 2020, No. 10)** which requires districts to provide employees with access to the district's injury and illness prevention program, and to add the prohibition against discharging or discriminating against an employee for exercising any right protected by the Occupational Safety and Health Act.

Administrative Regulation 4157/4257/4357 - Employee Safety

Regulation updated to reflect **NEW STATE REGULATION (Register 2020, No. 10)** which requires that access to the district's injury and illness prevention program be provided to employees by either providing access in a reasonable time, place, and manner or providing unobstructed access through the district's server or web site. Regulation also updated to add material regarding the provision of facilities for quick drenching within the work area for immediate use when there is exposure to injurious corrosive materials. Regulation adds a section on "Protection from Communicable Diseases and Infections" which includes the development of an exposure control plan for bloodborne pathogens and strategies to prevent and mitigate infectious diseases, and a section on "COVID-19 Exposure" reflecting **NEW LAW (AB 685, 2020)** which specifies notifications that must be provided if the district receives notice of potential exposure to COVID-19 or the Division of Occupational Safety and Health (Cal/OSHA) prohibits entry into any district work site that exposes employees to the risk of COVID-19.

Administrative Regulation 4157.1/4257.1/4357.1 - Work-Related Injuries

Regulation updated to reflect **NEW LAW (AB 1804, 2019)** which requires that a report of death or serious injury or illness be immediately reported to Cal/OSHA by telephone or through an online mechanism established by Cal/OSHA, with clarification that districts may make the report by telephone or email until Cal/OSHA has an online mechanism available, and **NEW LAW (AB 1805, 2019)** which redefines "serious injury or illness." Regulation adds optional language regarding the responsibility of employees to document any incident, and combines options regarding the reporting of incidents to the insurance carrier or Department of Industrial Relations. Regulation also reflects **NEW LAW (SB 1159, 2020)** which provides that an employee will be presumed to be entitled to workers' compensation benefits for illness or injury resulting from COVID-19 if the diagnosis was made within 14 days after the employee performed labor or services at the place of employment and other conditions are met.

Board Policy 5113.1 - Chronic Absence and Truancy

Policy updated to designate the attendance supervisor as the person responsible for performing various assignments related to absence and truancy; reflect a tiered approach for reducing chronic absence which includes universal strategies and letters to parents/guardians; expand material regarding early intervention; add the provision of training and information to staff for the implementation of a trauma-informed approach to chronic absence; reflect chronic absence as a measure of district and school performance on the California School Dashboard; and add grade level to the list of specific data to be provided to the board regarding attendance, absence, and truancy.

Administrative Regulation 5113.1 - Chronic Absence and Truancy

Regulation updated to reflect law allowing the referral of a chronic absentee (rather than a student who is "irregular in attendance") to a school attendance review board (SARB), a truancy mediation, or a comparable program and requiring documentation of the interventions undertaken at the school when making such a referral. Regulation also revised to give students who are absent the opportunity to make up missed work for full credit and support to limit the impact of absences on grades. Regulation clarifies that parents/guardians of students between 13 and 18 years of age must be notified, upon initial identification of their child for truancy, that the student may be subject to suspension, or delay of driving privilege.

Administrative Regulation 5113.11 - Attendance Supervision

Regulation updated to reflect the requirements to investigate complaints of violations of compulsory education laws, gather and transmit to the county superintendent of schools the number and type of referrals made to the SARB and of requests for petitions made to the juvenile court, and refer a matter to court if a parent/guardian continually and willfully fails to respond to SARB directives or services.

Board Policy 5145.7 - Sexual Harassment

Policy updated to clarify that, in some instances, it may be necessary to concurrently review a sexual harassment complaint under both the Title IX sexual harassment complaint procedures and the district's uniform complaint procedures (UCP) in order to meet the applicable timelines. Policy also adds the requirement to provide supportive measures to the respondent as well as the complainant.

Administrative Regulation 5145.7 - Sexual Harassment

Regulation updated to add section on "Definitions," including the federal definition of sexual harassment for purposes of applying the Title IX complaint procedures. Section identifying the Title IX Coordinator(s) moved and revised to reference CSBA's AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Section on "Notifications" adds requirement to notify students and parents/guardians that the district does not discriminate on the basis of sex and that inquiries about the application of Title IX may be referred to the Title IX Coordinator or the U.S. Department of Education; deletes requirement to provide contact information of the Title IX Coordinator to employees, bargaining units, and job applicants which is addressed in AR 4119.11/4219.11/4319.11 - Sexual Harassment; and reflects **NEW LAW (AB 34, 2019)** which requires districts to post the definition of sex discrimination and harassment in a prominent location on the district's web site.

Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures

Regulation updated to clarify that a sexual harassment complaint that is dismissed or denied under Title IX may still be subject to review under the district's UCP and thus the two procedures should be implemented concurrently in order to meet the applicable timelines. Regulation also updated to clarify that the applicability of the Title IX sexual harassment complaint procedures is limited to conduct that allegedly occurs in an education program or activity over which the district exercises control; add optional language providing that an employee must forward a report of sexual harassment to the Title IX Coordinator within one day, consistent with AR 5145.7 - Sexual Harassment; revise the timeframe for concluding the complaint process from 45 to 60 days to align with requirements of the UCP; reflect the right to appeal the district's decision to the California Department of Education consistent with the UCP or to pursue civil law remedies; and add the requirement to maintain a record of any actions, including supportive measures, taken in response to a report or formal complaint of sexual harassment.

NEW - Exhibit 5145.71 - Title IX Sexual Harassment Complaint Procedures

New exhibit presents a sample of the required notification to students and parents/guardians regarding the district's Title IX sexual harassment policy, the district's Title IX coordinator, and grievance procedures pursuant to 34 CFR 106.8.

Board Policy 6161.1 - Selection and Evaluation of Instructional Materials

Policy updated to reflect **NEW LAW (SB 820, 2020)** which revises the definition of "technology-based materials" to include the electronic equipment required to make use of those materials, making such equipment subject to the determination of sufficiency. Policy also deletes unnecessary legal citations related to the State Board of Education's (SBE) adoption of academic standards, deletes section on "Review

Process" which was moved to the AR, deletes option in regard to public hearings on the sufficiency of textbooks and other instructional materials for schools that operate on a multitrack year-round calendar since such schools can use the same language as those that operate on a traditional calendar, and adds references to sample board policy and regulations for complaints concerning instructional materials.

Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials

Regulation updated to add section on "Review Process" formerly in the BP and revise the section to encourage input from a diverse group of stakeholders. Section on "Criteria for Selection and Adoption of Instructional Materials" revised to delete unnecessary legal citations related to SBE's adoption of academic standards; move material regarding publisher requirements for grades 9-12 to end of list to make it easier for K-8 districts to delete; replace the list of nondiscrimination categories with a reference to BP 0410 - Nondiscrimination in District Programs and Activities; add a new item on criteria for technology-based materials; emphasize the importance of the accurate portrayal of the cultural and racial diversity of society in instructional materials; and delete an outdated item regarding quality, durability and appearance. "Conflict of Interest" section revised to delete redundant and difficult-to-enforce item.

Exhibit 6161.1 - Selection and Evaluation of Instructional Materials

Exhibit updated to delete unnecessary legal citations related to SBE's adoption of academic standards and to change "foreign language" to "world language" consistent with current law.

Exhibit(1) 9323.2 - Actions by the Board

Exhibit updated to clarify items under "Actions Requiring a Two-Thirds Vote of the Board" and "Actions Requiring a Four-Fifths Vote of the Board" regarding emergency facilities conditions as only applying to districts that have adopted the Uniform Public Construction Cost Accounting Act procedures. Item regarding the expenditure and transfer of funds or use of district property or personnel to meet a national or local emergency created by war moved from "Actions Requiring a Four-Fifths Vote of the Board" to "Action Requiring a Four-Fifths Vote of the Board Members Present at the Meeting" to more accurately reflect law.

**HAPPY VALLEY ELEMENTARY
SCHOOL DISTRICT**

**SCHOOL FACILITY PROGRAM
PROPOSITION 51 MODERNIZATION FUND
FINANCIAL HARDSHIP REHABILITATION
PERFORMANCE AUDIT**

**OFFICE OF PUBLIC SCHOOL CONSTRUCTION
APPLICATION NUMBER 58/69757-00-001**

FOR THE PERIOD ENDED MARCH 31, 2018

**ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation**

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018
TABLE OF CONTENTS

	<u>Page</u>
Title Page	
Table of Contents	
Independent Auditor's Report	1
Background Information	2 - 3
Objectives and Scope of the Audit	4 - 5
Procedures Performed	6 - 10
Schedule of School Facility Program - Summary For Non-Financial Hardship Closeout Audit and Financial Hardship Closeout Audit	11
Summary of Audit Findings	12
Conclusion	13

ROBERTSON & ASSOCIATES, CPAs

A PROFESSIONAL CORPORATION
WWW.ROBERTSONCPA.COM

1101 NORTH MAIN STREET
LAKEPORT, CA 95453
PHONE: (707) 263-9012 • FAX: (707) 263-6001
WWW.ROBERTSONCPA.COM

601 NORTH STATE STREET
UKIAH, CA 95482
PHONE: (707) 468-5711 • FAX: (707) 468-0132
TOLL FREE (800) 619-4762

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Happy Valley Elementary School District
Santa Cruz, California

Report on the Performance Audit

We have conducted a performance audit of Happy Valley Elementary School District (District) School Facility Program Bond, Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction Application 58/69757-00-001), for the period ended March 31, 2018.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit was limited to the objectives listed on page 4 of this report which includes determining the District's compliance with the performance requirements under applicable provisions of Education Code Section 41024, for LEAs receiving funds (commencing April 1, 2017) pursuant to the *Leroy F. Greene School Facilities Act* of 1998 (Education Code Section 17070.10 of Chapter 12.5, Title 1, Division 1, Part 10).

Management's Responsibility

Management is responsible for the District's compliance with those requirements. Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of the, School Facility Program, Proposition 51 Modernization Grant, Financial Hardship Rehabilitation. Accordingly, we do not express any assurance on internal control.

Conclusion

The results of our tests indicated that, in all significant respects, the District expended the School Facility Program, Proposition 51 Modernization Funds, Financial Hardship Rehabilitation funds for the period ended March 31, 2018 in accordance with the requirements of Proposition 51, as specified by the School Facility Bond Fund Audits, for the specific projects developed by the District's Board of Trustees.

Robertson & Associates, CPAs

Lakeport, California
November 4, 2020

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

BACKGROUND INFORMATION

The School Facility Program (SFP) was created in 1998. The SFP funding is provided in the form of per-pupil grants, with supplemental grants for site development, site acquisition, and other specific project costs when an application is eligible for them. In most cases, applications are reviewed once and presented to the State Allocation Board (SAB) for approval to obtain funding, regardless of project size. Before the SFP, under the Lease Purchase Program (LPP), projects were awarded grants incrementally in multiple phases.

The SFP allows school districts independence and flexibility to determine the scope of new construction or modernization projects. In return, the SFP requires that the school district accept responsibility for the outcome of the project. All state grants are considered to be a full and final apportionment by the SAB. For the most part, cost overruns, legal disputes, and other unanticipated costs are the responsibility of the district. On the other hand, savings resulting from school district's efficient management of certain projects accrue to the school district alone, unless financial hardship assistance was provided. Interest earned on the state and local funds also belongs to the district unless financial hardship assistance was provided. Savings and interest may be used by the school district for any other capital outlay project in the school district. See Section 13, "Additional SFP Requirements and Features" for more information on project savings and which programs allow for the district to retain savings.

The SFP provides funding grants for school districts to acquire school sites, construct new school facilities, and modernize existing school facilities. The two major funding types available are "new construction" and "modernization." The new construction grant provides funding on a 50/50 state and local match basis. The modernization grant provides funding on a 60/40 state and local match basis. School districts that are unable to provide some or all of the local match requirement, and meet financial hardship criteria, may qualify for additional State funding (see Section 10 "Financial Hardship").

Approval by the Division of the State Architect (DSA) is required before signing a contract for any new construction, modernization and/or alteration projects for which State funding is provided in order to ensure that districts are providing adequately safe facilities to students. Education Code Section 17072.30 requires that school districts obtain DSA approval of their project's plans and specifications before submitting a funding application to OPSC. DSA approval ensures that plans and specifications comply with Title 24 of the California Building Code, which defines California's requirements for structural safety, fire and life safety, and accessibility. School districts that sign construction contracts before obtaining DSA approval risk their project's eligibility for state funding. The only exceptions to this requirement are for relocatable buildings and certain construction delivery methods, such as design-bid-build, for which school districts may enter into a contract to acquire the plans and specifications; however, construction cannot commence until DSA approves the final plans and specifications. The date of DSA's approval letter, not the DSA stamp, is considered a valid approval.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

Senate Bill 50 (Greene) was chaptered into law on August 27, 1998, establishing the SFP. The following November, Proposition 1A was approved by voters and legislation required that regulations be approved and in place for acceptance and processing of applications. The SFP continues to evolve through legislative and regulatory changes.

Significant changes took effect with Assembly Bills (AB) 16 and the voter-approved Proposition 47 in November 2002 which included funding for charter school facilities, critically overcrowded schools, and joint-use projects. Additional changes to the program impacted new construction funding including the suspension of priority points, an additional grant for energy efficiency, and several modifications to the determination of eligibility. Added changes that impacted modernization funding include the change of the funding ratio between the state and the school district from 80 percent state and 20 percent school district to 60 percent state and 40 percent school district and included additional grants for energy efficiency and the modernization of buildings 50-years old or older. The passage of Proposition 55 in March 2004 provided additional funding for the programs previously established by AB 16.

AB 127 was signed into law in May 2006 and was approved by the voters in November 2006 as Proposition 1D. As with the prior bonds, these funds were provided to accommodate future enrollment growth, renovate and modernize older school buildings, charter school facilities, and joint-use projects. Proposition 1D also provided new funding for career technical education projects, seismic mitigation projects, environmentally friendly “high-performance” enhancements, and portable classroom building replacements.

Most recently, California voters approved Proposition 51 in November 2016. Proposition 51 was the result of a voter initiative and provides additional funding to continue the new construction and modernization of K–12 public school facilities. This funding is designated for K–12 school districts and charter schools to accommodate future enrollment growth, renovate and modernize older school buildings, and construct and modernize career technical education facilities.

Happy Valley School District’s septic system failed and therefore needed to be replaced.

Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction (OPSC) Application 58/69757-00-001) Funding Application – Form SAB 50-04 was executed on for on August 7, 2017.

The District received the Financial Hardship Approval letter from OPSC on July 31, 2017, awarding \$308,740 of which \$112,140 is Financial Hardship Assistance.

Based on the OPSC Board’s action on June 5, 2017, this project is subject to the Grant Agreement submittal pursuant to School Facility Program Regulation Section 1859.90.4.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

PERFORMANCE AUDIT OBJECTIVES

Performance audit objectives include:

- Identifying if the LEA has projects, which received funding released on or after April 1, 2017, are complete and ready for audit, need to be Reduced to Costs Incurred, or have reported savings which need to be audited. This is accomplished by determining if projects meet the following conditions:
 - Project Complete/Ready for Audit - The project was completed during the 2017/2018 or 2018/2019 fiscal years, or during current fiscal year after 2018/2019
 - Review the “SFP Expenditure Audit Workload” refreshable report on the OPSC website (K-12 Audit Resources) for a list of completed projects.
<http://www.dgs.ca.gov/opsc/Resources.aspx>
 - Reduction to Costs Incurred - The project failed substantial progress and needs to be reduced to costs incurred, or the LEA requested the project be reduced to costs incurred.
 - Review the “SFP Substantial Progress Audit Workload” refreshable report on the OPSC website (K-12 Audit Resources) for a list of projects ready to be reduced to costs incurred.
 - Review the project(s) folder on the OPSC website (K-12 Audit Resources) for a letter to the LEA indicating they failed substantial progress on the project or a letter from the LEA requesting the project be reduced to costs incurred.
 - Savings Audit - The LEA reported savings for an applicable SFP project. Review the “SFP Savings Audit Workload” refreshable report on the OPSC website (K-12 Audit Resources) for a list of savings reports submitted by LEAs.
 - Audits must be completed within one year of project completion or termination.
- If yes to any of the conditions above, then we were to perform the audit steps reflected by the type of funding release in the subsequent sections of these audit procedures for any completed projects, projects that failed substantial progress, projects that an LEA requested a reduction to costs incurred, or projects that reported savings.
- If the performance of any of the required audit procedures detailed in the subsequent sections results in an audit finding, then the finding shall be presented in the “Schedule of School Facility Program Summary of Audit Findings”.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from May 31, 2016 to March 18, 2018. The sample of expenditures tested included object and project codes associated with the project. Expenditures incurred subsequent to March 18, 2018, were not reviewed or included within the scope of our audit or in this report.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

PROCEDURES PERFORMED

For the School Facility Program Bond, Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction Application 58/69757-00-001), for the period ended March 31, 2018, the general ledger, project expenditure summary reports, and other District prepared detail for period ended March 31, 2018 were obtained. Within the period audited, we obtained the actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 51 with regards to the approved project. We performed the following procedures:

Close-out Audit – Financial Hardship Projects

For FH New Construction and Modernization projects identified in Section IA, Step 1 as project complete and ready for audit, the audit procedures in Section IIIA were completed as follows:

- We verified the Grantee has maintained, over the course of the project, a general ledger that reflects expenditures at a Project-specific level that includes fund, resource, project year, goal, function, and object codes for all expenditures for the Project, including furniture and equipment, as they are described in the California School Accounting Manual, Procedure 301: Overview of the Standardized Accounting Code Structure and Procedure 345: Illustrations Using Account Code Structure. Pursuant to Grant Agreement (Section F, paragraph 1).
- We verified that any statutorily required District matching funds have been deposited in the County School Facility Fund or expended by the District from the matching funds source prior to the “Notice of Completion” by inspecting the SAB’s project approval document for the applicable project and supporting accounting records provided by the LEA. The SAB’s project approval document for the applicable project can be obtained on the OPSC’s website (K-12 Audit Resources) <http://www.dgs.ca.gov/opsc/Resources.aspx>.
- We have determined whether expenditures have been expended in accordance with the laws and regulations governing the SFP. We have selected a representative sample of the project expenditures reported on the final form SAB 50-06 and Detailed Listing of Project Expenditures (DLOPE) previously obtained on the OPSC website (K-12 Audit Resources) to perform the following procedures:
 - For each item selected, we agreed and traced expenditures reported on the Final form SAB 50-06 and the DLOPE to the supporting documentation (invoices, contract or purchase order, warrant and posting to the general ledger).
 - We did not find any amounts selected that did not reconcile to the 50-06 and DLOPE. None of the sampled expenditures are prorated over multiple projects. Therefore, the following is not applicable; If the LEA prorated an invoice or contract over multiple projects, verify that the LEA has documentation demonstrating the proration method used.
 - We have determined if the type of project expenditures reported were eligible in accordance with the laws and regulations of the SFP and/or the Advisory Listings in the Grant Agreement (Section G & Section H).
- We have determined if the expenditures were made within an eligible time frame (prior to completion date) by obtaining the Detail Listing of Project Expenditures (DLOPE). We have reviewed all expenditure dates listed in the DLOPE to verify they were within the three or four year time limits.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

- We have reviewed that a project was deemed complete per the criteria detailed in SFP Regulation Section 1859.104(a)(1)(A) or (B). A project is complete three years from the final fund release for an elementary school and four years for a middle or high school. We have reviewed the "Project Transaction Detail" for the final fund release date.
- We have determined that no expenditures were made after the completion date that would make them not eligible for State Funding unless the expenditures were under contract prior to the completion date.
- We have verified the final Detailed Listing of Project Expenditures (DLOPE) grand total for the project reconciles back to the district's general ledger grand total for the project.
- We have Determined the amount of expenditures that occurred prior to fund release (for each grant received) did not exceed the district's contribution.
 - We reviewed/checked the SAB Board item and/or the District's FH approval letter for amount of District contribution applied to the project(s) and compare it to expenditures on the final expenditure report that occurred prior to the fund release. If the expenditures prior to fund release did exceed the district contribution the FH apportionment will be reduced by the amount of the excess.

The steps relating to following were not applicable.

- Similarly determine whether expenditures prior to fund release exceeded the District contribution in each phase if the LEA received a separate design and/or separate site grant before receiving the construction grant.
 - Exception – Per the SAB approved Bridge Financing/Interfund Borrowing policy, the district temporarily borrowed funds to move their FH project(s) along while they were on the unfunded list.
 - The LEA's project(s) should have FH approval prior to any bridge financing/borrowing otherwise the expenditures will be considered contribution due to expenditure.
 - Any financing instrument issued for bridge financing must be retired within 60 days of receipt of State funding.
 - Any expenditure prior to fund release that exceeded the district contribution will decrease the FH apportionment and increase the district contribution accordingly and those funds will be due the State.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

Planning Costs

We obtained the Architect/Design contracts and perform the following procedures:

- We agreed and traced the final contracted amount to the final billed amount.
- We determined if the expenditures reported for an Architect/Design contract on the Final Form SAB 50-06 and DLOPE were paid to the architect by agreeing to the LEA's General Ledger and final billed amount.

Construction Costs

- We selected 100 percent of construction contracts, including change order amounts, and associated final billed amount and perform the following procedures:
 - We agreed and traced the expenditures and dollar amounts authorized in the contract (after addendums and change orders) to the final billed amounts.
 - We agreed and traced the expenditures reported on the Detailed Listing of Project Expenditures (DLOPE) and General Ledger to the final billed amounts to ensure the expenditures were not over reported. Any expenditure beyond the contract amount (as increased by approved change order amounts) is not eligible for State funding.
- For construction contracts sampled, we inspected documentation substantiating compliance with provisions of the PCC concerning competitive bidding. If the construction contracts were required to follow competitive bidding and the LEA did not comply with the provisions of the PCC concerning competitive bidding, then any reported expenditures associated with those contracts are not eligible for State funding.
- For construction contracts sampled, we inspected documentation substantiating compliance with provisions of the PCC concerning competitive bidding. If the construction contracts were required to follow competitive bidding and the LEA did not comply with the provisions of the PCC concerning competitive bidding, then any reported expenditures associated with those contracts are not eligible for State funding.
- Obtained the approval document from the OPSC website (K-12 Audit Resources) that indicates the LEA estimate of project costs listed 60 percent of the project funding would be spent on hard construction costs. When the LEA submitted their application for funding, they certified that the cost estimate of construction work or construction contract(s) submitted to the Department of State Architect was greater than 60% of the total grant.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

Hard Construction Costs

	Amount	Percentage
60% of Total Grant	\$ 187,804.54	60%
Reported Hard Costs & Percentage	313,007.57	100%
Audited Hard Costs & Percentage	313,007.57	100%
Difference	\$ -	

- We inspected supporting documentation for any transfers of SFP funds out of Fund 35 (School Facility Fund) to other LEA funds and determine if they are allowable.
- We agreed and traced any interest reported on the final Form SAB 50-06 to amounts recorded in the general ledger and other interest documentation.

The following table represents the audited amounts of interest:

Reported Interest	\$ -
Audited Interest	-
Difference	\$ -

The District did not have any reported interest.

- We verified the LEA has (1) established a "Restricted Maintenance Account" for the exclusive purpose of providing ongoing and major maintenance of school buildings, (2) commencing fiscal year 2018-19 has deposited into the account a minimum of three percent of the LEA's total general fund expenditures for the most recent fiscal year and prior fiscal years after receipt of funds including the fiscal year that it received funds, and (3) has developed an ongoing major maintenance plan that complies with and is implemented under the provisions of Education Code Section 17070.75 and 17070.77, and Grant Agreement Section D, Paragraph 3.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

NEW CONSTRUCTION PROJECT(S)

The section relating to "New Construction Project(s)" was not reviewed or audited because the District did not receive grants for Site Purchase, Site Relocation, and Department of Substance Control Costs in order for reported expenditures in these categories to be considered eligible for State funding. Per SFP Regulation Section 1859.106(a) expenditures reported for Site Hazardous Waste Removal may be eligible even if the project did not receive a grant for Hazardous Waste when it was approved.

**"SCHEDULE OF SCHOOL FACILITY PROGRAM (SFP) SUMMARY
OF FINAL PROJECT FUNDING
(For Non-Financial Hardship Closeout Audits and Financial
Hardship Closeout Audit)**

District: Happy Valley Elementary School District

Project Number: 58/69757-00-001

School Name: Happy Valley Elementary

	Non-Hardship	Hardship	Dept.
A. State Share: Grants Received (do not include site purchase, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	\$ 0.00	\$ 196,600.00	
B. Plus District Contribution	\$ 0.00	\$ 18,927.00	
C. Plus Financial Hardship Apportionment	N/A	\$ 112,140.00	
D. District Share (B + C = D)	\$ 0.00	\$ 131,067.00	
E. Plus Audited Interest Earned on State Funds	\$ 0.00	\$ 0.00	
F. Total Project Financing (A + D + E = F)	\$ 0.00	\$ 313,007.57	
G. Reported Expenditures to Office of Public School Construction (do not include expenditures related to site purchase, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	\$ 0.00	\$ 313,007.57	
H. Amount Overspent (if reported expenditures more than project financing) (G - F = H)	\$ 0.00	\$ 0.00	
I. Amount of Audited Savings (if reported expenditures less than project financing) (F - G = I; also Audited Savings amount on SFP Project Savings Schedule)	\$ 0.00	\$ 0.00	OPSC
J. Ineligible Expenditures – Audit Findings from SFP Summary of Audit Findings	\$ 0.00	\$ 0.00	CDE
K. Financial Hardship Grant Adjustment - Expenditures Prior to Fund Release that exceeded District Contribution – Audit Finding from SFP Summary of Audit Findings	N/A	\$ 0.00	OPSC
L. Site Grant Adjustments – from Schedule of Site Grant Adjustments Summary	\$ 0.00	\$ 0.00	OPSC
M. Total Amount to be returned to the State (Non-Financial Hardship For Audit Findings and Site Grant Adjustments)(J + K + L= M)	\$ 0.00	N/A	
N. Total Amount to be returned to the State - Financial Hardship District (I + J+K+L = N)	N/A	\$ 0.00	

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
SUMMARY OF AUDIT FINDINGS
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

Happy Valley Elementary School District					
Project Number: 58/69757-00-001					
School Name: Happy Valley Elementary School					
Section	Procedure	Objective	Finding/Outcome	Site Related Amount (OPSC Action)	All other Ineligible Expenditures (CDE Action)
I	A.1.d)	Audits must be completed within one year of project completion or termination.	District did not file audit report within one year or by 12/15/2019.	\$ -	\$ -
Total:				\$ -	\$ -

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

CONCLUSION

The results of our tests and procedures indicate that Happy Valley Elementary School District has properly accounted for expenditures of funds held School Facility Program Bond, Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction Application 58/69757-00-001).

Furthermore, the results of our tests and procedures indicate that, in all significant respects, the District complied with the provisions of Education Code Section 41024, for LEAs receiving funds (commencing April 1, 2017) pursuant to the *Leroy F. Greene School Facilities Act* of 1998 (Education Code Section 17070.10 of Chapter 12.5, Title 1, Division 1, Part 10).

ReqPay12d

Board Report

Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount	Check Amount
955571	11/02/2020	BECK, SARAH	01-0000-0-0000-2700-5800-200-2801	COPY SERVICE		135.00
955572	11/02/2020	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5511-200-2801	ELECTRIC		3,617.30
955573	11/02/2020	SANTA CRUZ MUNICIPAL UTILITIES	01-0000-0-0000-8100-5514-200-2801	WATER		70.15
955574	11/02/2020	WATSON, ERIKA	01-0000-0-0000-8100-5800-200-2801	YARD CLEANUP		180.00
955575	11/02/2020	ZANER-BLOSER	01-3220-0-1110-1000-4300-200-0000	COVID GRADE 5 SPELLING BOOKS FOR DL		374.93
955996	11/09/2020	ARTURO RIVERA MORALES	01-0000-0-0000-8100-5524-200-2801	JANITORIAL SERVICES OCTOBER		2,100.00
955997	11/09/2020	IPEVO INC	01-0000-0- - -9580- - UNPAID SALES TAX		39.42	
955998	11/09/2020	ROBERTSON & ASSOC CPAS	01-7420-0-1110-1000-4300-200-0000	DOCUMENT CAMERAS DL - COVID	489.91	529.33
955999	11/09/2020	SISC 3	01-0000-0-0000-7191-5809-200-2801	AUDIT		742.50
956000	11/09/2020	SMALL SCHOOL DIST. ASSOC.	01-0000-0- - -9514- - NOVEMBER MEDICAL		10,738.00	
956001	11/09/2020	SONOMA COUNTY OFFICE OF ED	01-0000-0- - -9524- - NOVEMBER MEDICAL		3,113.00	13,851.00
956002	11/09/2020	US BANK	01-0000-0-0000-7200-5800-200-2801	SUPT SEARCH		2,000.00
956533	11/16/2020	AA SAFE & SECURITY CO.	01-0000-0-0000-7200-5800-200-2801	LEGAL WORKSHOP		45.00
956534	11/16/2020	AT&T	01-0000-0-0000-2700-5900-200-2801	SURVEY, DL - COVID PURIFIERS	26.00	
956535	11/16/2020	BOXWOOD TECHNOLOGY INC	01-3220-0-1110-1000-4300-200-0000	SURVEY, DL - COVID PURIFIERS	442.03	
			01-7420-0-1110-1000-4300-200-0000	SURVEY, DL - COVID PURIFIERS	211.92	679.95
			01-0000-0-0000-8100-5800-200-2801	KITCHEN LOCK		99.00
			01-0000-0-0000-2700-5900-200-2801	PHONE	103.02	
			01-0000-0-0000-7200-5900-200-2801	PHONE	34.34	137.36
			01-0000-0-0000-7100-5900-200-2801	EDCAL AUPT AD		346.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Nov 30 2020 8:41AM

ESCAPE

ONLINE

Page 1 of 3

ReqPay12d

Board Report

Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMMM	Comment	Expensed Amount	Check Amount
956536	11/16/2020	GREENWASTE RECOVERY INC	01-0000-0-0000-8100-5523-200-2801	GARBAGE		444.96
956537	11/16/2020	LIVE EARTH FARM	01-9009-0-1110-1000-5808-200-RM04	ROOM 4 VIRTUAL FIELD TRIP		65.00
956538	11/16/2020	US BANK EQUIPMENT FINANCE	01-1100-0-0000-7100-5600-200-3000	COPIER LEASE	33.14	
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE	132.54	
			01-1100-0-1110-1000-5600-200-3000	COPIER LEASE	497.04	662.72
957098	11/23/2020	B&H FOTO & ELECTRONICS CORP	01-3010-0-1110-1000-4400-200-0000	CHROME BOOKS, DISTANCE LEARNING AND LOW PERFORMING	6,274.00	
			01-5811-0-1110-1000-4400-200-0000	CHROME BOOKS, DISTANCE LEARNING AND LOW PERFORMING	6,274.65	
			01-7420-0-1110-1000-4400-200-0000	CHROME BOOKS, DISTANCE LEARNING AND LOW PERFORMING	2,397.87	14,946.52
957099	11/23/2020	BECK, SARAH	01-0000-0-0000-2700-5800-200-2801	COPYING SERVICE		180.00
957100	11/23/2020	CARLY PERLMAN	01-6512-0-5770-3120-5800-200-0000	OCT COUNSELING		240.00
957101	11/23/2020	DeMeyer-Guyer, Sarah E	01-9009-0-1110-1000-4300-200-RM06	REIMBURSE ROOM 6 MATERIALS AND SUPPLIES		297.84
957102	11/23/2020	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5511-200-2801	PUMP HOUSE		28.38
957103	11/23/2020	ROBERTSON & ASSOC CPAS	01-0000-0-0000-7191-5809-200-2801	AUDIT SCHOOL FACILITY PROGRAM	2,000.00	
				GASB 75 AUDIT	800.00	2,800.00
957104	11/23/2020	Royer, Kate	01-7420-0-1110-1000-4300-200-0000	ROOM 1 SUPPLIES AND COVID DISTANCE LEARNING	5.00	
			01-9009-0-1110-1000-4300-200-RM01	ROOM 1 SUPPLIES AND COVID DISTANCE LEARNING	59.92	64.92
957105	11/23/2020	WATSON, ERIKA	01-0000-0-0000-8100-5800-200-2801	YARD MAINT		80.00
Total Number of Checks					26	44,717.86

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Nov 30 2020 8:41AM

ESCAPE ONLINE

Page 2 of 3

Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount	Check Amount
--------------	------------	---------------------	----------------------------------	---------	-----------------	--------------

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	26	44,717.86
	Total Number of Checks	26	44,717.86
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		44,717.86

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.