

**HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
March 9, 2022
3:30 pm, Library
Agenda**

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, February 9, 2022

C. Community Input

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

D. Board Report

E. Superintendent's Report

F. Staff Report

G. Public Hearing

The Happy Valley Elementary School District (HVESD) gives notice regarding the intent to begin negotiations with the Happy Valley Education Association (HVEA) for a collective bargaining agreement (2022- 2024).

H. Information Items

1. Community Foundation of Santa Cruz

The Board will receive an update regarding the Happy Valley School Foundation Fund through December 31, 2021.

2. Nutrition and Wellness

The Board will receive an update regarding nutrition and wellness, including free lunch for the 2022-2023 school year.

3. Transitional Kindergarten

The Board will receive information regarding Transitional Kindergarten.

I. Action Items

1. Accept the Initial Proposal for the Happy Valley Education Association (HVEA) Sunshine Negotiations representing Certificated Bargaining Unit Members to Happy Valley Elementary School District (HVESD) for the 2022-2024 Initial Contract.

Happy Valley Education Association (HVEA) initial contract proposal to Happy Valley Elementary School District (HVESD) for 2022-2024.

The Board will consider acceptance of the initial proposal for collective bargaining.

- 2. The Board will approve the Initial Proposal for Happy Valley Elementary School District (HVESD) Sunshine Negotiation Process with the Happy Valley Education Association (HVEA) representing Certificated Bargaining Unit Members for the 2022-2024 Initial Contract.**

Happy Valley Elementary School District (HVESD) initial contract proposal to Happy Valley Education Association (HVEA) for 2022-2024.

The Board will consider approval of the initial proposal for collective bargaining.

Article 1: Agreement

Article 12: Work Day/Work Year

Article 16: Salaries

Both parties mutually agree to discuss the introduction and implementation of Early Transitional Kindergarten as legislated starting in 2022-2023 and amend all affected articles as necessary.

- 3. Community Foundation of Santa Cruz**

The Board will receive information from the Community Foundation of Santa Cruz and make a determination as to where monies will be deposited.

- 4. Audit Certification**

The Board will review and consider for acceptance the 2020-2021 audit as presented.

- 5. 2021-2022 2nd Interim Budget Report for Happy Valley School**

The Board will consider approval of the Happy Valley School District 2021-2022 2nd Interim Budget and Multi-Year Project Report.

- 6. Volunteer Update**

The Board will receive information regarding volunteer updates.

- 7. New Mask Protocols**

The Board will receive information regarding new mask regulations and guidance.

- 8. Board Calendar**

The Board will receive information regarding the 2022-2023 School Board Schedule.

J. Consent Agenda

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

K. Communications and Announcements

1. Mar. 13- Daylight Savings
2. Mar. 16- School Site Council, 6:00 pm, Via Zoom
3. Mar. 16- Parent Club Meeting, 6:30 pm, Via Zoom
4. Mar. 18- No School, Staff Development Day
5. Mar. 25- PeaceBuilders Assembly, 10:20 am, Stage
6. Mar. 25- Spirit Day
7. Mar. 25- Pizza Day, \$1.00
8. Mar. 25- Kindergarten Round-Up, 1:30 pm, Room 5

L. Closed Session

Superintendent Evaluation and Negotiation preparations.

M. Report Out of Closed Session

N. Adjournment

Posted: February 28, 2022
District Office, Branciforte Fire Dept.
And Happy Valley Conference Center

Public Hearing

March 9, 2022, 3:30pm

In the Library

The Happy Valley Elementary School District

gives notice regarding the intent of Happy Valley Education Association (HVEA) to begin negotiations for collective bargaining agreement at the March 9, 2022, Board Meeting which begins at 3:30pm.

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

** Donor Gift Fund = not on books!*

Happy Valley School Foundation Fund - Donor Gifts - HVSDDG

Fund Type: Designated Fund

Date Established: October 30, 2017

Investment Pool: Endowed - Socially Responsible Long Term Pool

Fund Report for October 01, 2021 - December 31, 2021

	Current Period 10/1/2021 - 12/31/2021	Year To Date 1/1/2021 - 12/31/2021
Opening Fund Balance	\$706,858.32	\$79,363.86
Earnings/(Losses)	\$32,197.46	\$84,631.33
Contributions	\$ 0.00	\$593,889.32
Foundation Services Fee*	\$(1,796.50)	\$(18,694.23)
Distributions for Fund Purpose	\$(0.00)	\$(1,931.00)
Ending Fund Balance	\$737,259.28	\$737,259.28

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

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

total Fund 57 : \$ 1,933,074.50
with county treasury
** 57,698.17*

Last Quarter
total Fund 57: \$ 1,798,044.98
with county
treasury
\$52,446.50



Happy Valley School Foundation Fund - HVSD

Fund Type: Agency Fund

Date Established: February 26, 1998

Investment Pool: Endowed - Socially Responsible Long Term Pool

Fund Report for October 01, 2021 - December 31, 2021

	Current Period 10/1/2021 - 12/31/2021	Year To Date 1/1/2021 - 12/31/2021
Opening Fund Balance	\$823,753.29	\$795,887.99
Earnings/(Losses)	\$37,522.05	\$97,621.55
Contributions	\$ 0.00	\$500.00
Foundation Services Fee*	\$(2,093.60)	\$(8,196.80)
Distributions for Fund Purpose	\$(0.00)	\$(26,631.00)
Ending Fund Balance	\$859,181.74	\$859,181.74

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

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



Happy Valley School Legacy Flex Fund - HVSL

Fund Type: Agency Fund

Date Established: July 09, 2014

Investment Pool: Nonendowed - Socially Responsible Long Term Pool

Fund Report for October 01, 2021 - December 31, 2021

	Current Period 10/1/2021 - 12/31/2021	Year To Date 1/1/2021 - 12/31/2021
Opening Fund Balance	\$267,433.37	\$223,130.24
Earnings/(Losses)	\$12,181.63	\$29,796.77
Contributions	\$ 0.00	\$28,562.00
Foundation Services Fee*	\$(679.69)	\$(2,553.70)
Ending Fund Balance	\$278,935.31	\$278,935.31

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

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



Paige Lynd <plynd@hvesd.com>

Community Foundation Santa Cruz County Agency Payout 2022 - Check Payment Mailed!

1 message

Alexa Klingler <AKlingler@cfsc.org>

Fri, Feb 18, 2022 at 3:05 PM

To: "mstewart@hvesd.com" <mstewart@hvesd.com>

Cc: "plynd@hvesd.com" <plynd@hvesd.com>

Michelle Stewart, Superintendent/Principal
Happy Valley Elementary School
3125 Branciforte Drive
Santa Cruz, CA 95065-9661

Re: Grant number: 38373 and 38312

I am happy to let you know that the Community Foundation's Board of Directors has released a grant in the amount of \$38,643 to your organization. This is the annual payout from the Happy Valley School Foundation Fund, which includes the payout from from its associated donor gifts fund at the Foundation.

We have sent two checks for grants 38373 and 38312 on 02/18/2022 Your organization will be receiving the grant checks via regular mail. If you have not received the checks within 10 business days, please contact grants@cfsc.org and let us know, so that we can replace it.

The purpose of this grant, as stated in the Fund's agreement, *to support cultural and arts programs and academic programs that benefit students at Happy Valley School.*

By endorsing, depositing, or cashing this grant check you agree:

- Grant funds will be used only for the charitable purposes indicated above; and
- Records that show how grant funds were spent will be maintained and available to the Foundation and its auditors upon request.

The amount of your payment is based upon the Foundation's spending policy for endowed funds. Currently, that spending policy provides an annual 3.75% payout applied to the average balance of your Fund over 12 trailing quarters ending on December 31, 2021.

If you have any questions regarding this grant payment, please feel free to contact our Philanthropic Services Director, Sam Leask at (831) 662-2060 or email sleask@cfsc.org.

Thank you for partnering with Community Foundation Santa Cruz County.

Alexa Klingler

GRANTS AND GIFTS MANAGER

COMMUNITY FOUNDATION SANTA CRUZ COUNTY

7807 Soquel Drive | Aptos, CA 95003

831.662.2000 | 831.662.2062 Direct | 831-325-2845 Cell

aklingler@cfsc.org | www.cfsc.org | facebook | twitter | linkedin | youtube | instagram

COMMUNITY FOUNDATION SANTA CRUZ COUNTY

7807 SOQUEL DRIVE
APTOS, CA 95003
831-662-2000



7775 SOQUEL DRIVE
APTOS, CA 95003

90-4373/1211

PAY
TO THE
ORDER
OF

Ten thousand four hundred and ninety-five dollars and 00/100*****

Happy Valley Elementary School
3125 Branciforte Drive
Santa Cruz, CA 95065-9661

38313



AUTHORIZED SIGNATURE

Samuel Clark

02/21/2022

DATE

***10,495.00

AMOUNT

33087

Security features. Details on back.

⑈033087⑈ ⑆121143736⑆ 013006267⑈

COMMUNITY FOUNDATION SANTA CRUZ COUNTY

7807 SOQUEL DRIVE
APTOS, CA 95003
831-662-2000



7775 SOQUEL DRIVE
APTOS, CA 95003

90-4373/1211

PAY
TO THE
ORDER
OF

Twenty-eight thousand one hundred and forty-eight dollars and 00/100*****

Happy Valley Elementary School
3125 Branciforte Drive
Santa Cruz, CA 95065-9661

38312



AUTHORIZED SIGNATURE

Samuel Clark

02/21/2022

DATE

***28,148.00

AMOUNT

33086

Security features. Details on back.

⑈033086⑈ ⑆121143736⑆ 013006267⑈

ROBERTSON & ASSOCIATES, CPAs

A PROFESSIONAL CORPORATION

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LAKEPORT, CA 95453
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WWW.ROBERTSONCPA.COM

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

February 9, 2022

Board of Trustees
Happy Valley Elementary School District
3125 Branciforte Drive
Santa Cruz, CA 95065

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Happy Valley Elementary School District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our questionnaire to you dated May 20, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Happy Valley Elementary School District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during June 30, 2021. We noted no transactions entered into by Happy Valley Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management

were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 9, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Happy Valley Elementary School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Happy Valley Elementary School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We did not identify any audit findings in the Annual Financial Report.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison schedule, schedule of the District's proportionate share of the net pension liability and the schedule of District's contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on introductory section, the combining and individual non-major fund financial statements, and the other supplementary information as listed in the table of contents of the annual report are required by the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of Happy Valley Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Robertson & Associates, CPAs

Robertson & Associates, CPAs

HAPPY VALLEY ELEMENTARY
SCHOOL DISTRICT
COUNTY OF SANTA CRUZ
SANTA CRUZ, CALIFORNIA

ANNUAL FINANCIAL REPORT
JUNE 30, 2021

ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
ORGANIZATION
JUNE 30, 2021**

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, 2024
Mr. Jacob Willet	Clerk	November, 2022
Ms. Katie Freeman	Trustee	November, 2024
Ms. Rachel Click Richardson	Trustee	November, 2022
Ms. Alyssa Jolliffe	Trustee	November, 2022

ADMINISTRATION

<u>Name</u>	<u>Title</u>	<u>Tenure</u>
Ms. Michelle McKinny *	Superintendent / Principal	11 Years

* Ms. McKinny retired June 30, 2021.

Ms. Michelle Stewart is the current Superintendent / Principal.

ADDRESS OF DISTRICT OFFICE

3125 Branciforte Drive
Santa Cruz, CA 95065

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
JUNE 30, 2021

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HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
JUNE 30, 2021

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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, 2021, 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 *2020-21 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, 2021, 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 50, schedule of the District's proportionate share of the net pension liability on page 51, and the schedule of District contributions on page 52, 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 accompanying supplementary information includes the introductory section, the combining and individual non-major fund financial statements, and the other supplementary information, as listed in the table of contents, 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, is the responsibility of management and was 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 February 9, 2022 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.

Lakeport, California
February 9, 2022

**Happy Valley Elementary School District
Management's Discussion and Analysis
June 30, 2021**

INTRODUCTION

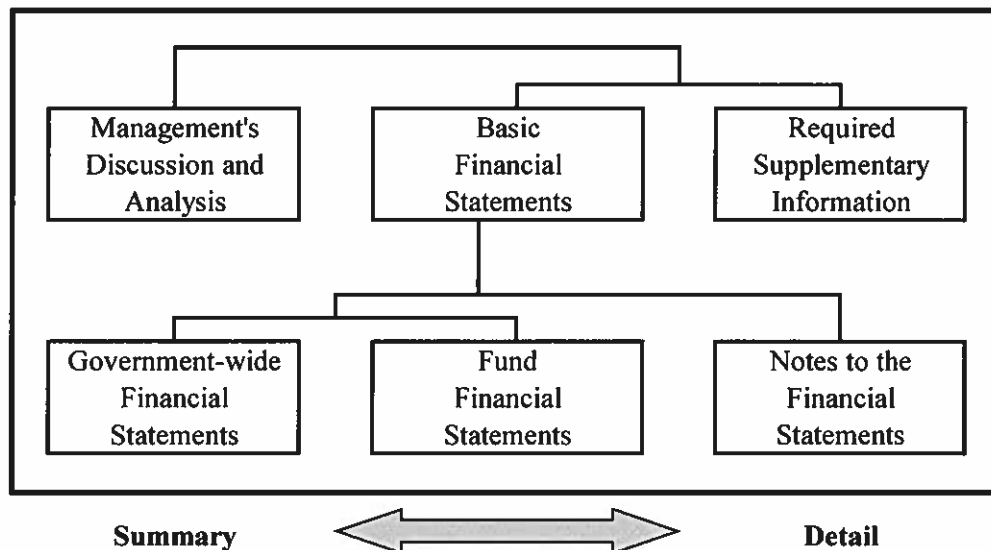
Our discussion and analysis of Happy Valley Elementary School District (District's) financial performance provides an overview of the District's financial activities for the year ended June 30, 2021. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ❑ Total net position was \$2,301,363 at June 30, 2021. This was an increase of \$357,228 from the prior year.
- ❑ Overall revenues were \$1,817,915, overall expenses were \$1,460,687.

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 18% in the past year.
- The net change in all funds from 2019/2020 to 2020/2021 was an increase of \$360,910. This is mostly due to donations and interest earned on the Foundation Trust in the amount of approximately \$215,000
- 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 enrollment decreased by 8 in the past year.
- Per Senate Bill 98, Average Daily Attendance (ADA) was not recorded for 2020/2021 and was based on 2019/2020 ADA. The decrease in enrollment has not had any impact on funding because the District is Basic Aid and receives its funding through Property Tax Revenues. In 2020/2021 Property tax revenue increased by almost \$33,000 over the prior year which is about a 3% 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 \$2,784,346 as compared to the prior year's ending fund balance of \$2,423,436.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$2,301,363 at June 30, 2021.

	Governmental Activities		
	2021	2020	Net Change
ASSETS			
Cash and Equivalents	\$ 1,655,913	\$ 1,595,752	\$ 60,161
Investments	1,098,542	883,622	214,920
Other Current Assets	97,093	50,872	46,221
Capital Assets, Net of Accumulated Depreciation	608,489	644,524	(36,035)
TOTAL ASSETS	\$ 3,460,037	\$ 3,174,770	\$ 285,267
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow of Resources - Pensions	\$ 605,543	\$ 492,170	\$ 113,373
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 605,543	\$ 492,170	\$ 113,373
LIABILITIES			
Current Liabilities	\$ 67,202	\$ 106,810	\$ (39,608)
Long-Term Liabilities	1,347,696	1,238,198	109,498
TOTAL LIABILITIES	\$ 1,414,898	\$ 1,345,008	\$ 69,890
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources Pensions	\$ 349,319	\$ 377,797	\$ (28,478)
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 349,319	\$ 377,797	\$ (28,478)
NET POSITION			
Invested in Capital Assets, Net of Related Debt	\$ 608,489	\$ 644,524	\$ (36,035)
Restricted	1,329,601	1,037,893	291,708
Unrestricted	363,273	261,718	101,555
TOTAL NET POSITION	\$ 2,301,363	\$ 1,944,135	\$ 357,228

Changes in Net Position

	Governmental Activities		
	2021	2020	Net Change
REVENUES			
Program Revenues:			
Charges for Services	\$ 10,096	\$ 486	\$ 9,610
Operating Grants and Contributions	531,510	281,833	249,677
Capital Grants and Contributions	-	203,146	(203,146)
General Revenues:			
Property Taxes	1,134,660	1,101,805	32,855
Unrestricted Federal and State Aid	121,433	123,887	(2,454)
Miscellaneous and Other Local	20,216	63,013	(42,797)
TOTAL REVENUES	1,817,915	1,774,170	43,745
EXPENSES			
Instruction	793,475	986,906	(193,431)
Instruction-Related Services	351,903	338,725	13,178
Pupil Services	9,331	16,994	(7,663)
General Administration	195,870	238,201	(42,331)
Plant Services	109,982	96,269	13,713
Transfers Between Agencies	126	136	(10)
TOTAL EXPENSES	1,460,687	1,677,231	(216,544)
INCREASE (DECREASE) IN NET POSITION	357,228	96,939	260,289
NET POSITION - BEGINNING	1,944,135	1,847,196	96,939
NET POSITION - ENDING	\$ 2,301,363	\$ 1,944,135	\$ 357,228

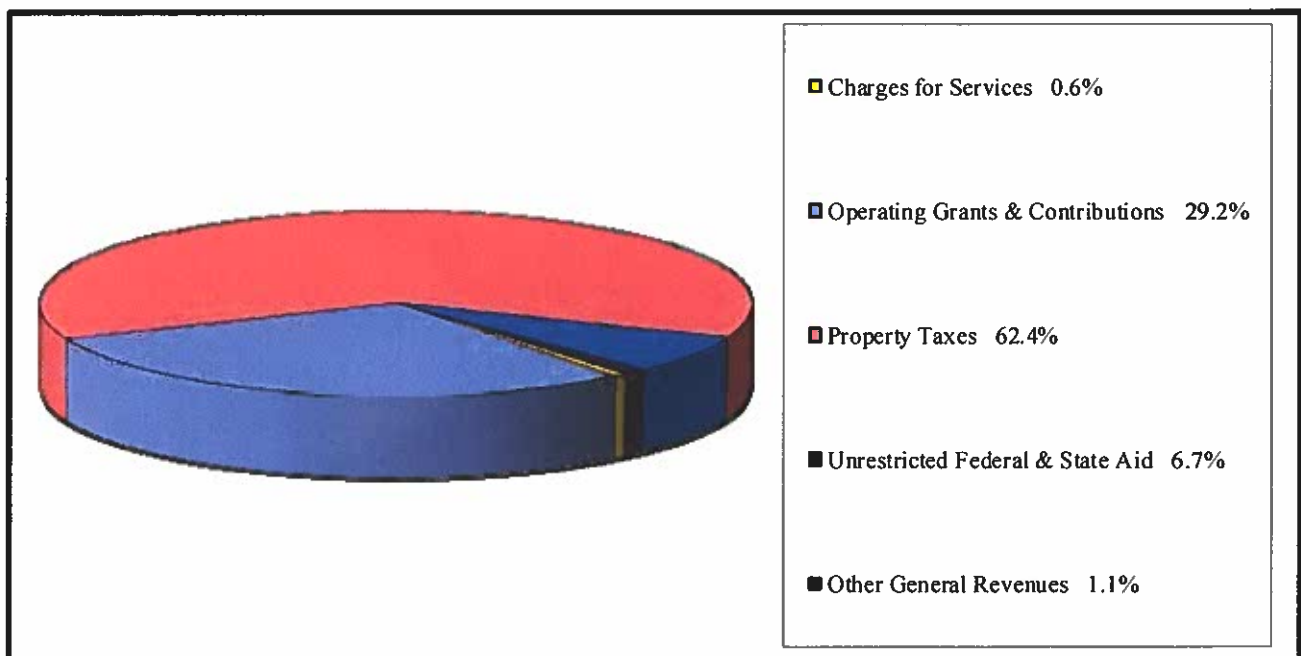
Governmental Activities

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.

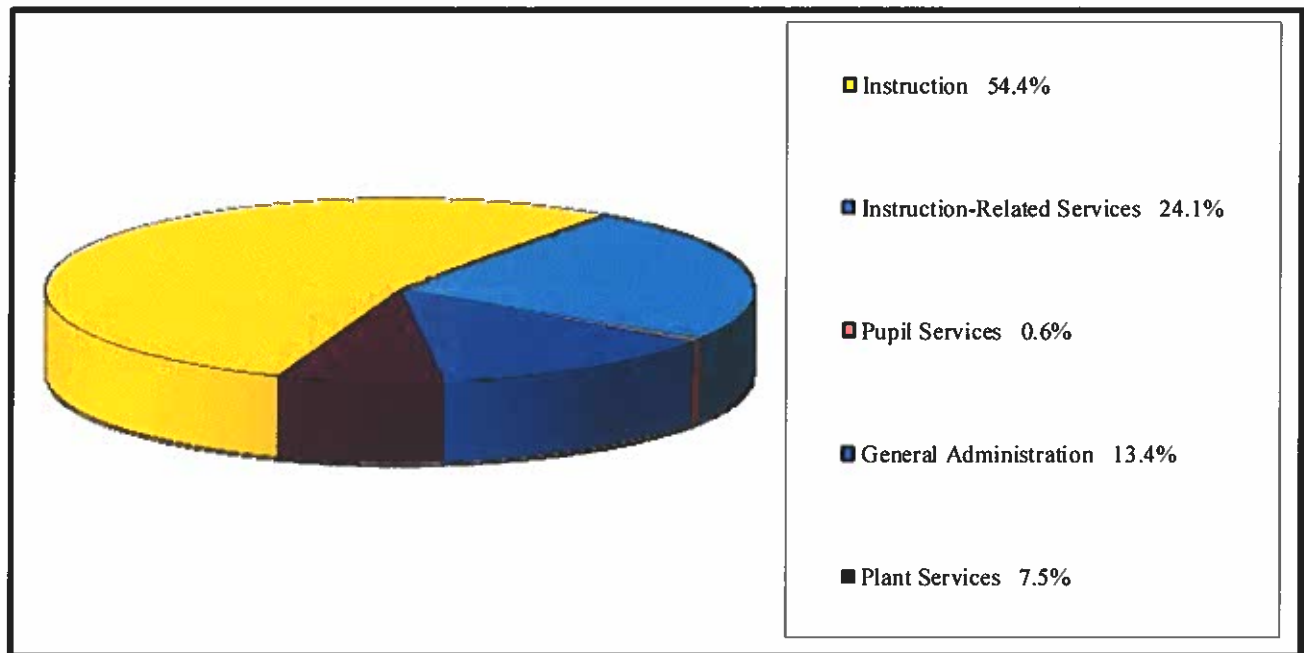
Net Cost of Services

	Net Cost of Services		Net Change
	2021	2020	
NET COST OF SERVICES			
Instruction	\$ 492,510	\$ 587,317	\$ (94,807)
Instruction-Related Services	217,889	318,496	(100,607)
Pupil Services	3,133	3,356	(223)
General Administration	118,756	228,044	(109,288)
Plant Services	109,982	95,861	14,121
Facility Acquisition and Construction	(14,687)	(34,693)	20,006
Ancillary Services	-	(6,751)	6,751
Transfers Between Agencies	126	136	(10)
Other Outgo	(8,628)	-	(8,628)
TOTAL NET COSTS OF SERVICES	\$ 919,081	\$ 1,191,766	\$ (272,685)

2020/2021 Summary of Revenues for Governmental Activities



2020/2021 Summary of Expenses for Governmental Activities



Fund Balance Comparison

The District currently maintains the following funds:

FUNDS	Ending Fund Balance		Net Change
	2021	2020	
Governmental:			
General	\$ 1,618,490	\$ 1,482,263	\$ 136,227
Cafeteria Special Revenue	1	1	-
Capital Facilities	9,721	351	9,370
Foundation Permanent	1,156,134	940,821	215,313
Total Governmental	2,784,346	2,423,436	360,910
TOTAL FUNDS	\$ 2,784,346	\$ 2,423,436	\$ 360,910

General Fund

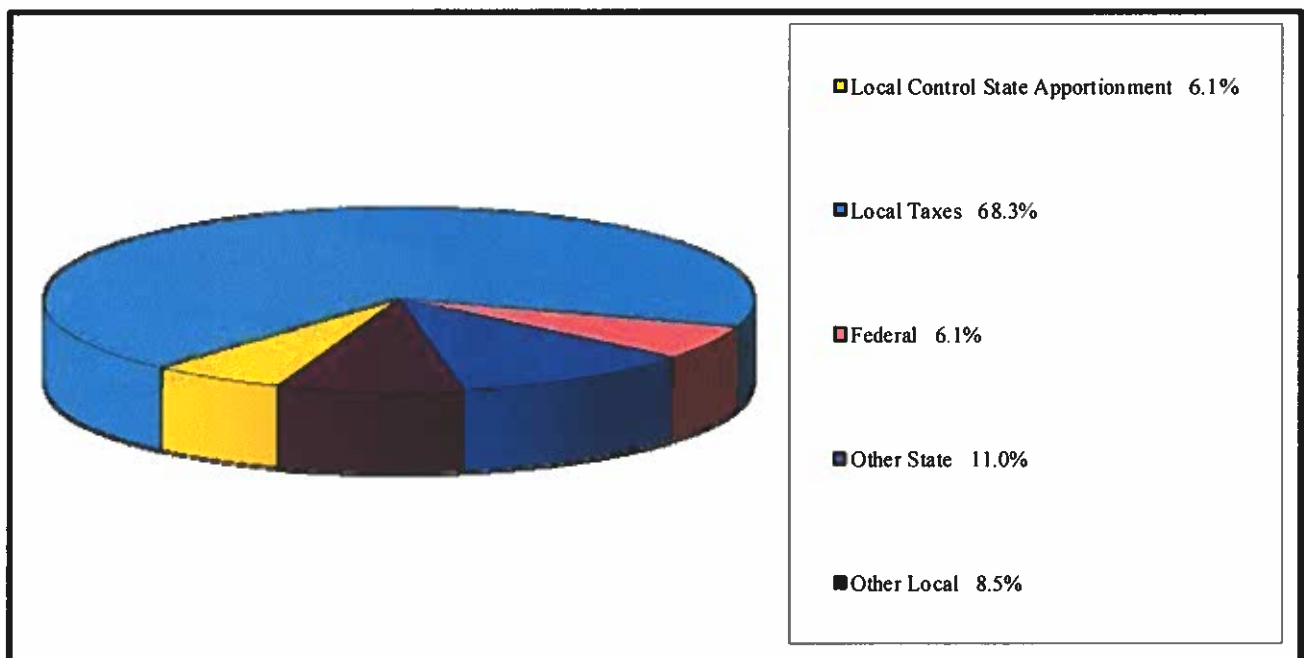
General Fund Revenues in some sources increased while others decreased in 2020/2021 over prior year causing nearly a net no change in total revenue received in General Fund. The source of the increase was a \$33,000 property tax increase. The increase in Federal and State revenue was offset by a decrease in Local revenue.

Changes to General Fund salaries for certificated staff was negligible. Decreases to classified salaries were mainly due to a temporary reduction of classroom aids. Supplies and materials expenses came in significantly higher than prior year due to equipment necessary for distance learning. Contracts and services decreased slightly over 2020/2021.

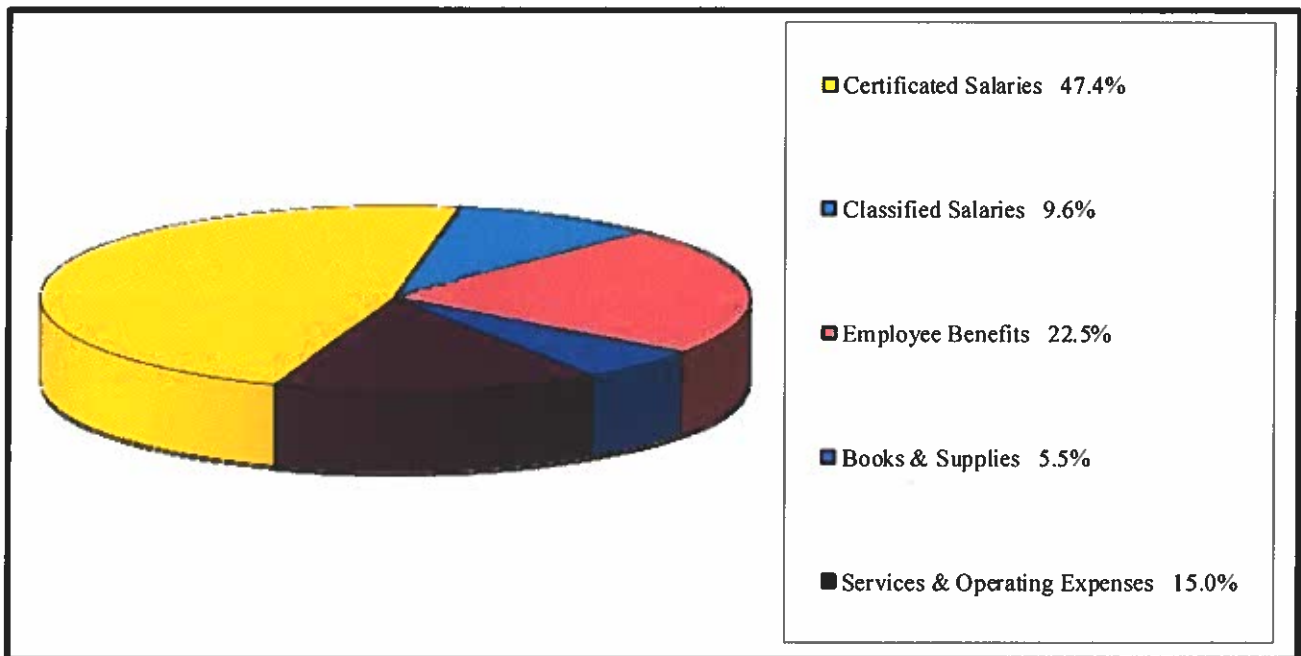
Transfers in and out were reduced due to the completion of the modernization planning and only made to the special reserve fund.

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

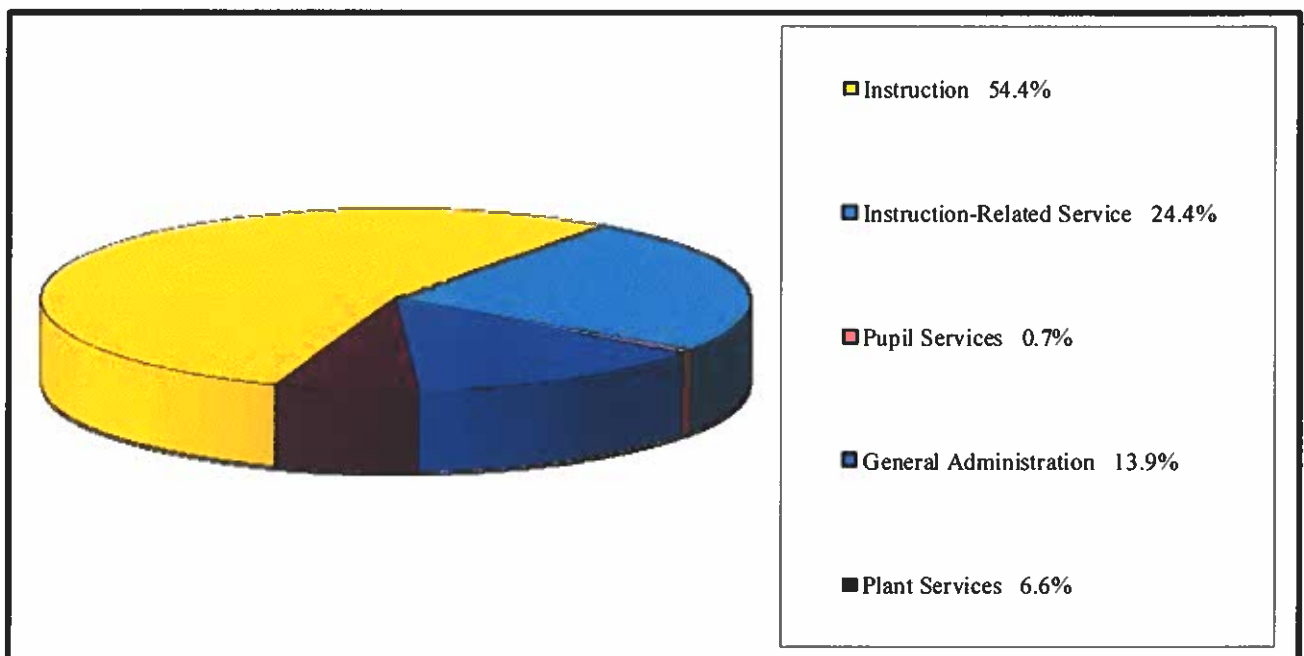
2020/2021 General Fund Revenues



2020/2021 General Fund Expenditures by Object



2020/2021 General Fund Expenditures by Function



Other Governmental Funds

Other governmental funds had the following activity and changes for the year ended June 30, 2021:

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

The Capital Facilities Fund - This fund was used to track modernization planning costs which were paid out in 2019/2020.

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 fund balance increased by 33% with the addition of \$77,974 in donations, contributions and earnings and administrative fees of \$2,221. The Foundation Endowment Account saw its fund balance increase by 15% due to an increase in earnings.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the District had \$608,489 invested, net of accumulated depreciation, in capital assets. Current year depreciation expense is \$36,804. The additions in 2020/2021 were \$769 in work in progress expenses related to the modernization planning.

	Governmental Activities		Net Change
	2021	2020	
CAPITAL ASSETS			
Construction In Progress	\$ 174,321	\$ 173,552	\$ 769
Land Improvements	528,645	528,645	-
Buildings And Improvements	1,048,724	1,048,724	-
Accumulated Depreciation	(1,143,201)	(1,106,397)	(36,804)
NET CAPITAL ASSETS	<u><u>\$ 608,489</u></u>	<u><u>\$ 644,524</u></u>	<u><u>\$ (36,035)</u></u>

Long-Term Debt

At year end, the District had \$1,347,696 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 increased \$109,498 in 2020/2021.

	Governmental Activities		Net Change
	2021	2020	
LONG-TERM DEBT			
Net Pension Liability	\$ 1,347,696	\$ 1,238,198	\$ 109,498
TOTAL LONG-TERM DEBT	<u><u>\$ 1,347,696</u></u>	<u><u>\$ 1,238,198</u></u>	<u><u>\$ 109,498</u></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 \$162,703. This increase is due to property taxes, and one time federal and state revenues. The increase was offset by a decrease in local revenues due to reduced donations. 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 a decrease totaling \$5,802. While salaries and benefits were reduced by \$179,000, materials and supplies, services and transfers out were increased by nearly the same amount.
- ❑ Overall Revenue received was approximately \$45,000 less than budgeted amounts. The source was Elementary and Secondary School Emergency Relief (ESSER) I and ESSER II programs which require revenue recognition to be deferred until expenditures are recognized.
- ❑ Overall Expenditures spent were \$108,236 less than the final budget amounts. This is due to the budgeted amounts not spent mostly due to unspent, ESSER II, special education budgets and legal costs not needed.

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 16, 2021. 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 109 which is 4% increase over 2020/2021. Enrollment has fluctuated due to the pandemic, families moving in and out of the area as well as 6th graders not going to middle school.
- ❑ Property Tax projections show 3% 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 Stewart, 3125 Branciforte Drive, Santa Cruz, CA 95065, phone 831-429-1456.

FINANCIAL SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and equivalents	\$ 1,655,913
Investments	1,098,542
Accounts receivable	97,093
Capital assets:	
Non-depreciable	174,321
Depreciable, net of accumulated depreciation	<u>434,168</u>
Total Assets	<u><u>\$ 3,460,037</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - Pensions	<u>\$ 605,543</u>
Total Deferred Outflows of Resources	<u><u>\$ 605,543</u></u>
LIABILITIES	
Accounts payable	\$ 47,689
Unearned revenue	19,513
Long-term debt:	
Due after one year	<u>1,347,696</u>
Total Liabilities	<u><u>\$ 1,414,898</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - Pensions	<u>\$ 349,319</u>
Total Deferred Inflows of Resources	<u><u>\$ 349,319</u></u>
NET POSITION	
Net Investment in capital assets	\$ 608,489
Restricted for:	
Capital projects	9,721
Educational programs	163,745
Other purposes (expendable)	1
Other purposes (nonexpendable)	1,156,134
Unrestricted	<u>363,273</u>
Total Net Position	<u><u>\$ 2,301,363</u></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, 2021

Functions	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
				Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 793,475	\$ 4,811	\$ 296,154	\$ (492,510)
Instruction-related services:				
Supervision of instruction	45,680	-	2,404	(43,276)
School site administration	306,223	4,904	126,706	(174,613)
Pupil services:				
All other pupil services	9,331	-	6,198	(3,133)
General administration:				
Data processing	4,055	-	-	(4,055)
All other general administration	191,815	-	77,114	(114,701)
Plant services	109,982	-	-	(109,982)
Facility acquisition and construction	-	381	14,306	14,687
Transfers between agencies	126	-	-	(126)
Other outgo	-	-	8,628	8,628
Total Governmental Activities	<u>\$ 1,460,687</u>	<u>\$ 10,096</u>	<u>\$ 531,510</u>	<u>(919,081)</u>
GENERAL REVENUES				
Taxes and subventions:				
Property taxes levied for general purposes				1,082,424
Taxes levied for other specific purposes				52,236
Federal and state aid not restricted to specific purposes				121,433
Interest and investment earnings				9,982
Interagency revenues				194
Miscellaneous				10,040
Total General Revenues				<u>1,276,309</u>
Change in Net Position				357,228
Net Position - Beginning				<u>1,944,135</u>
Net Position - Ending				\$ 2,301,363

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

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	General Fund	Foundation Permanent Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and equivalents	\$ 1,588,249	\$ 57,592	\$ 10,072	\$ 1,655,913
Investments	-	1,098,542	-	1,098,542
Accounts receivable	97,093	-	-	97,093
Total Assets	\$ 1,685,342	\$ 1,156,134	\$ 10,072	\$ 2,851,548
LIABILITIES				
Accounts payable	\$ 47,339	\$ -	\$ 350	\$ 47,689
Unearned Revenue	19,513	-	-	19,513
Total Liabilities	66,852	-	350	67,202
FUND BALANCES				
Non spendable				
Cash in revolving fund	150	-	-	150
Restricted	163,745	1,098,542	9,722	1,272,009
Assigned				
Other assignments	267,520	57,592	-	325,112
Unassigned				
Reserve for economic uncertainties	73,317	-	-	73,317
Unassigned amount	1,113,758	-	-	1,113,758
Total Fund Balance	1,618,490	1,156,134	9,722	2,784,346
Total Liabilities and Fund Balance	\$ 1,685,342	\$ 1,156,134	\$ 10,072	\$ 2,851,548

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, 2021

	<u>Detail</u>	<u>Total</u>
Total fund balances - governmental funds		\$ 2,784,346
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	\$ 1,751,690	
Accumulated depreciation	<u>(1,143,201)</u>	
		608,489
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.		129,105
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		(1,347,696)
Deferred outflows and inflows of resources relating to pensions:		
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.		
Deferred outflows of resources related to pensions		219,764
Deferred inflows of resources relating to pensions		<u>(92,645)</u>
Total net position, governmental activities		<u>\$ 2,301,363</u>

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Foundation Permanent Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources:				
State apportionments	\$ 95,749	\$ -	\$ -	\$ 95,749
Local sources	1,082,424	-	-	1,082,424
Federal	95,804	-	-	95,804
Other state	173,918	-	-	173,918
Other local	134,677	225,204	10,139	370,020
Total Revenues	1,582,572	225,204	10,139	1,817,915
EXPENDITURES				
Instruction	788,001	-	-	788,001
Instruction related services:				
Supervision of instruction	46,649	-	-	46,649
School site administration	305,809	9,891	-	315,700
Pupil services:				
All other pupil services	9,458	-	-	9,458
General administration:				
Data processing	4,055	-	-	4,055
All other general administration	196,412	-	-	196,412
Plant services	95,835	-	-	95,835
Facility acquisition and construction	-	-	769	769
Transfers between agencies	126	-	-	126
Total Expenditures	1,446,345	9,891	769	1,457,005
Excess (deficiency) of revenues over (under) expenditures	136,227	215,313	9,370	360,910
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses)	136,227	215,313	9,370	360,910
Fund Balance - Beginning	1,482,263	940,821	352	2,423,436
Fund Balance - Ending	\$ 1,618,490	\$ 1,156,134	\$ 9,722	\$ 2,784,346

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, 2021

	<u>Detail</u>	<u>Total</u>
Total change in fund balances - governmental funds		\$ 360,910
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	\$ 769	
Depreciation expense	<u>(36,804)</u>	
		(36,035)
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.		
		129,105
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>(96,752)</u>
Change in net position of governmental activities		<u><u>\$ 357,228</u></u>

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

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021, 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, 2021

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, 2021

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, 2021

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 *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, 2021

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.

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.

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, 2021

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, 2021

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, 2021

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, 2019
Measurement Date	June 30, 2020
Measurement Period	July 2, 2019 to June 30, 2020

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, 2021

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, 2021

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, 2021

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, 2021 are classified in the accompanying financial statements as follows:

	<u>Governmental Activities</u>
Cash and Equivalents	
Pooled Funds:	
Cash in county treasury	\$ 1,655,763
Deposits:	
Cash in revolving fund	<u>150</u>
Total Cash and Equivalents	<u>\$ 1,655,913</u>
Investments:	
Santa Cruz Community Foundation	<u>\$ 1,098,542</u>
Total Investments	<u>\$ 1,098,542</u>

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021

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	Percentage of Portfolio	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, 2021, the weighted average maturity of the investments contained in the Treasury investment pool was 435 days.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021, 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, 2021

NOTE 3. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2021, are shown below:

	Balance July 1, 2020	Additions	Decreases	Balance June 30, 2021
Capital Assets Not Being Depreciated:				
Construction in progress	\$ 173,552	\$ 769	\$ -	\$ 174,321
Total Capital Assets Not Being Depreciated	<u>173,552</u>	<u>769</u>	<u>-</u>	<u>174,321</u>
Capital Assets Being Depreciated:				
Land improvements	528,645	-	-	528,645
Buildings and improvements	<u>1,048,724</u>	<u>-</u>	<u>-</u>	<u>1,048,724</u>
Total Capital Assets Being Depreciated	<u>1,577,369</u>	<u>-</u>	<u>-</u>	<u>1,577,369</u>
Less Accumulated Depreciation for:				
Land improvements	(165,816)	(22,657)	-	(188,473)
Buildings and improvements	<u>(940,581)</u>	<u>(14,147)</u>	<u>-</u>	<u>(954,728)</u>
Total Accumulated Depreciation	<u>(1,106,397)</u>	<u>(36,804)</u>	<u>-</u>	<u>(1,143,201)</u>
Total Capital Assets Being Depreciated, Net	<u>470,972</u>	<u>(36,804)</u>	<u>-</u>	<u>434,168</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 644,524</u>	<u>\$ (36,035)</u>	<u>\$ -</u>	<u>\$ 608,489</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 22,657
Plant services	<u>14,147</u>
Total Depreciation Expense	<u>\$ 36,804</u>

NOTE 4. 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, 2021

NOTE 5. 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, 2021, 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	16.15%	16.15%
Required State Contribution Rates	10.328%	10.328%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5. 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, 2021, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$	105,918
Contributions - state on behalf	\$	76,133

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, 2021

NOTE 5. 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:

	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	42.00%	4.80%
Real assets	15.00%	3.60%
Private equity	13.00%	6.30%
Fixed income	12.00%	1.30%
Risk mitigating strategies	10.00%	1.80%
Inflation sensitive	6.00%	3.30%
Cash/liquidity	2.00%	-0.40%

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, 2021 the District has recorded \$76,133 of State on behalf payments as revenue.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5. 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, 2021, are summarized as follows:

	<u>PEPRA</u>	<u>Classic</u>
	<u>After January 1, 2013</u>	<u>On Or Before December 31, 2012</u>
Hire Date		
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	20.70%	20.70%

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, 2021

NOTE 5. PENSION PLANS (Continued)

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$	23,613
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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, 2021

NOTE 5. 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 Entity	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%

(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, 2021

NOTE 5. PENSION PLANS (Continued)

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

1. Pension Liability

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of each Plan's net pension liability as follows:

CalSTRS	\$ 1,092,824
CalPERS	<u>254,872</u>
Total District net pension liability	1,347,696
State's proportionate share of the CalSTRS net pension liability associated with the District	<u>563,351</u>
Total	<u><u>\$ 1,911,047</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, 2020. The total pension liability for each Plan used to calculate net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020 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, 2019 and 2020 was as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
District Proportion - June 30, 2019	0.0011%	0.0008%
District Proportion - June 30, 2020	0.0011%	0.0008%
Change - Increase (Decrease)	0.0000%	0.0000%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5. PENSION PLANS (Continued)

2. Pension Expenses and Deferred Outflows/Inflows of Resources

For the year ended June 30, 2021, the District recognized pension expense of \$226,283. At June 30, 2021, 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	\$ 129,105	\$ -
Differences between actual and expected experience	23,767	(40,364)
Changes in assumptions	219,764	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions	204,504	(262,959)
Net differences between projected and actual earnings on plan investments	28,403	(45,996)
Total	<u>\$ 605,543</u>	<u>\$ (349,319)</u>

The \$129,105 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, 2021. 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:

2022	\$ 90,798
2023	45,018
2024	10,842
2025	(4,628)
2026	(7,532)
Thereafter	(7,379)
	<u>\$ 127,119</u>

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5. PENSION PLANS (Continued)

3. Actuarial Assumptions.

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Measurement Period	July 2, 2019 through June 30, 2020	July 2, 2019 through June 30, 2020
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, 2021

NOTE 5. 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	\$	1,516,595	\$	349,099
Current Discount Rate		7.10%		7.15%
Net Pension Liability	\$	1,092,824	\$	254,872
1% Increase		8.10%		8.15%
Net Pension Liability	\$	605,440	\$	153,499

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 6. GENERAL LONG-TERM DEBT – SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the year ended June 30, 2021 is shown below:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2021</u>	<u>Due within One Year</u>
Net Pension Liability	\$ 1,238,198	\$ 109,498	\$ -	\$ 1,347,696	\$ -
Totals	<u>\$ 1,238,198</u>	<u>\$ 109,498</u>	<u>\$ -</u>	<u>\$ 1,347,696</u>	<u>\$ -</u>

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, 2021

NOTE 7. 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 \$1,329,601. The District is not aware of any planned changes to the underlying legislation enabling restrictions.

NOTE 8. 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, 2021 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.

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.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9. STATE TEACHERS' RETIREMENT SYSTEM EARLY RETIREMENT INCENTIVE PROGRAM

The District did not enter into any early retirement incentive agreements during 2020/2021, pursuant to California Education Code, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

NOTE 10. 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, 2021.

B. Litigation

As of June 30, 2021 the District is not currently involved in any litigation.

C. Commitments

As of June 30, 2021 the District had no material commitments outstanding.

NOTE 11. 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 February 9, 2022 and concluded that subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

In March 2020, the World Health Organization declared the novel coronavirus ("COVID-19") a global pandemic and recommended containment and mitigation measures worldwide. This contagious disease outbreak, which has continued to spread, and any related adverse public health developments, has adversely affected public education, workforces, economies, and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many businesses and organizations. It is not possible for management to predict the duration or magnitude of the adverse results of the outbreak and its disruptive effects on the District's operations and financial results at this time.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Local control sources:				
State apportionments	\$ 23,560	\$ 27,905	\$ 95,749	\$ 67,844
Local sources	1,071,125	1,152,096	1,082,424	(69,672)
Federal	47,462	138,500	95,804	(42,696)
Other state	89,222	168,733	173,918	5,185
Other local	215,842	143,230	134,677	(8,553)
Contributions	(1)	-	-	-
Total Revenues	<u>1,447,210</u>	<u>1,630,464</u>	<u>1,582,572</u>	<u>(47,892)</u>
EXPENDITURES				
Certificated salaries	753,002	692,757	685,277	7,480
Classified salaries	207,057	138,391	138,390	1
Employee benefits	378,578	328,475	325,475	3,000
Books and supplies	41,501	137,635	80,039	57,596
Services and other operating expenditures	199,925	257,003	217,038	39,965
Other outgo	322	322	126	196
Total Expenditures	<u>1,580,385</u>	<u>1,554,583</u>	<u>1,446,345</u>	<u>108,238</u>
Excess (deficiency) of revenues over expenditures before other financing				
Sources (uses)	<u>(133,175)</u>	<u>75,881</u>	<u>136,227</u>	<u>60,346</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>20,550</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>20,550</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(112,625)	75,881	136,227	60,346
Fund Balance - Beginning	<u>1,482,263</u>	<u>1,482,263</u>	<u>1,482,263</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,369,638</u>	<u>\$ 1,558,144</u>	<u>\$ 1,618,490</u>	<u>\$ 60,346</u>

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, 2021**

	2015	2016	2017	2018	2019	2020	2021
CalSTRS							
District's proportion as a percentage of the net pension liability	0.0013%	0.0015%	0.0014%	0.0014%	0.0016%	0.0013%	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	\$ 1,195,591	\$ 1,092,824
State's proportionate share of the net pension liability associated with the District							
Total	<u>458,733</u>	<u>534,057</u>	<u>645,499</u>	<u>783,742</u>	<u>865,190</u>	<u>652,275</u>	<u>563,351</u>
District's covered payroll	\$ 1,218,414	\$ 1,543,917	\$ 1,779,382	\$ 2,108,544	\$ 2,376,315	\$ 1,847,866	\$ 1,656,175
District's proportionate share of the net pension liability as a percentage of covered payroll	<u>375,265</u>	<u>448,614</u>	<u>469,180</u>	<u>499,308</u>	<u>541,532</u>	<u>849,837</u>	<u>346,137</u>
Plan fiduciary net position as a percentage of the total pension liability	202%	225%	242%	265%	279%	141%	316%
	77%	74%	70%	70%	71%	73%	73%
CalPERS							
District's proportion as a percentage of the net pension liability	0.0022%	0.0020%	0.0019%	0.0021%	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	\$ 610,864	\$ 254,872
District's covered payroll	\$ 219,805	\$ 218,832	\$ 224,107	\$ 265,114	\$ 278,381	\$ 417,276	\$ 130,459
District's proportionate share of the net pension liability as a percentage of covered payroll	114%	135%	167%	190%	201%	146%	195%
Plan fiduciary net position as a percentage of the total pension liability	84%	84%	79%	74%	72%	71%	70%

See accompanying notes to required supplementary information.

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - PENSION
FOR THE YEAR ENDED JUNE 30, 2021**

	2015	2016	2017	2018	2019	2020	2021
CalSTRS							
Contractually required contribution (actuarially determined)	\$ 48,929	\$ 59,919	\$ 76,614	\$ 95,275	\$ 126,295	\$ 115,840	\$ 110,412
Contributions in relation to the actuarially determined	49,535	59,217	78,353	97,365	119,137	260,050	105,918
Contribution deficiency (excess)	<u>\$ (606)</u>	<u>\$ 702</u>	<u>\$ (1,739)</u>	<u>\$ (2,090)</u>	<u>\$ 7,158</u>	<u>\$ (144,210)</u>	<u>\$ 4,494</u>
Covered payroll	\$ 375,265	\$ 448,614	\$ 469,180	\$ 499,308	\$ 541,532	\$ 849,837	\$ 346,137
Contributions as a percentage of covered payroll*	13%	13%	17%	20%	22%	31%	31%
CalPERS							
Contractually required contribution (actuarially determined)	\$ 26,048	\$ 25,765	\$ 27,095	\$ 37,318	\$ 42,961	\$ 52,443	\$ 31,127
Contributions in relation to the actuarially determined	25,937	26,041	27,117	37,116	43,149	75,527	23,613
Contribution deficiency (excess)	<u>\$ 111</u>	<u>\$ (276)</u>	<u>\$ (22)</u>	<u>\$ 202</u>	<u>\$ (188)</u>	<u>\$ (23,084)</u>	<u>\$ 7,514</u>
Covered payroll	\$ 219,805	\$ 218,832	\$ 224,107	\$ 265,114	\$ 278,381	\$ 417,276	\$ 130,459
Contributions as a percentage of covered payroll*	12%	12%	12%	14%	16%	18%	18%

* 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.

See accompanying notes to required supplementary information.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

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, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
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, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Discount Rate	7.15%	7.15%	7.15%	7.15%	7.65%

NOTE 2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2021, there were no excess expenditures over appropriations.

SUPPLEMENTARY INFORMATION SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT
COMBINING BALANCE SHEET
JUNE 30, 2021

	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
ASSETS			
Cash and equivalents	\$ 1	\$ 10,071	\$ 10,072
Total Assets	<u>\$ 1</u>	<u>\$ 10,071</u>	<u>\$ 10,072</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ -	\$ 350	\$ 350
Total Liabilities	<u>-</u>	<u>350</u>	<u>350</u>
Fund Balance:			
Non spendable			
Restricted	1	9,721	9,722
Total Fund Balance	<u>1</u>	<u>9,721</u>	<u>9,722</u>
Total Liabilities and Fund Balance	<u>\$ 1</u>	<u>\$ 10,071</u>	<u>\$ 10,072</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, 2021

	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
REVENUES			
Other local	\$ -	\$ 10,139	\$ 10,139
Total Revenues	-	10,139	10,139
EXPENDITURES			
Services and other operating expenditures	-	769	769
Total Expenditures	-	769	769
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	-	9,370	9,370
Net Increase (Decrease) in Fund Balance	-	9,370	9,370
Fund Balance - Beginning	1	351	352
Fund Balance - Ending	\$ 1	\$ 9,721	\$ 9,722

See accompanying notes to supplementary information.

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2021**

Grade Level	2020/2021 Traditional Number of Instructional Days Offered ¹	2020/2021 Approved J-13A Days ²	2020/2021 Total Credited Days	Status
Kindergarten	175	5	180	In Compliance
Grade one	175	5	180	In Compliance
Grade two	175	5	180	In Compliance
Grade three	175	5	180	In Compliance
Grade four	175	5	180	In Compliance
Grade five	175	5	180	In Compliance
Grade six	175	5	180	In Compliance

¹ The District did not utilize a multitrack calendar during the 2020/2021 fiscal year.

² The California Department of Education has approved the request for 5 emergency days for the 2020/2021 fiscal year.

The District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the Education Code; showing by grade level and has complied with the instructional days provisions.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

General Fund:	2021/2022	2020/2021	2019/2020	2018/2019
Revenues and Other Financing Sources	\$ 1,638,052	\$ 1,582,572	\$ 1,773,772	\$ 1,585,140
Expenditures	1,614,003	1,446,345	1,489,018	1,406,195
Other Uses and Transfers Out	20,000	-	44,500	125,096
Total Outgo	1,634,003	1,446,345	1,533,518	1,531,291
Change in Fund Balance	4,049	136,227	240,254	53,849
Ending Fund Balance	\$ 1,622,539	\$ 1,618,490	\$ 1,482,263	\$ 1,242,009
Available Reserves ¹	\$ 1,243,455	\$ 1,187,075	\$ 1,144,075	\$ 944,416
Reserve for Economic Uncertainties	\$ 81,700	\$ 73,317	\$ 77,676	\$ 76,565
Unassigned Fund Balance	\$ 1,161,755	\$ 1,113,758	\$ 1,066,399	\$ 867,851
Available Reserves as a percentage of Total Outgo	76.1%	82.1%	74.6%	61.7%
Total Long-Term Debt	\$ 1,347,696	\$ 1,347,696	\$ 1,238,198	\$ 1,356,365
Average Daily Attendance at P-2	108	109	109	105

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 \$376,481 over the past two years. The District has not incurred an operating deficit in any of the past three years. The 2021/2022 General Fund budget projects a increase of \$4,049 (0.3%).

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 \$8,669 over the past two years.

Average daily attendance has increased by 4 ADA over the past two years. The ADA is anticipated to decrease 1 ADA during the fiscal year 2021/2022.

* 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.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND
BUDGET REPORT (SACS) WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects *
June 30, 2021 Annual Financial and Budget Report (SACS) Fund Balance	\$ 1,288,856	\$ 329,634
Adjustments and Reclassifications:		
Reclassification for financial statement presentation	329,634	(329,634)
June 30, 2021 Audited Financial Statement Fund Balance	\$ 1,618,490	\$ -

* 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, 2021 Annual Financial and Budget Report (SACS) Capital Assets	\$ 434,168
Adjustments and Reclassifications:	
Capital Assets:	
Construction in progress	174,321
June 30, 2021 Audited Financial Statement Balance	\$ 608,489

	Capital Assets
Business-Type Activities:	
June 30, 2021 Annual Financial and Budget Report (SACS) Capital Assets	\$ 174,321
Adjustments and Reclassifications:	
Capital Assets:	
Construction in progress	(174,321)
June 30, 2021 Audited Financial Statement Balance	\$ -

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

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 article 8 (commencing with section 46200) of chapter 2 of part 26 of the Education Code; showing by grade level and has complied with the instructional days provisions. 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, 2021. The District has not authorized any Charter Schools; therefore this schedule has not been included for 2020/2021.

OTHER INDEPENDENT AUDITOR'S REPORTS

ROBERTSON & ASSOCIATES, CPAs

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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, each major fund, and the aggregate remaining fund information of Happy Valley Elementary School District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 9, 2022.

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

February 9, 2022

ROBERTSON & ASSOCIATES, CPAs

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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 *2020-21 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, 2021.

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 *2020-21 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 Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
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
K-3 Grade Span Adjustment	Yes
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	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	No, See Below
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
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 did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District did not apply to be a District of Choice; therefore, we did not perform any procedures related to this program.

The District does not offer an Independent Study - Course Based program; therefore, therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

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, 2021.

Robertson & Associates, CPA's

Lakeport, California

February 9, 2022

FINDINGS AND RESPONSES SECTION

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation, If Not Implemented</u>
There were no prior year findings.		

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: March 09, 2022

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **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 Stewart

Telephone: 831-429-1456

Title: Superintendent/Principal

E-mail: mstewart@hvesd.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (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 first interim.	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 first interim.	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 first interim.	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 first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		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 (2020-21) 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	1,216,785.00	1.75%	1,238,042.00	1.85%	1,260,911.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	20,249.24	0.00%	20,249.00	0.00%	20,249.00
4. Other Local Revenues	8600-8799	62,623.86	-1.73%	61,541.00	0.00%	61,541.00
5. Other Financing Sources						
a. Transfers In	8900-8929	19,223.00	0.00%	19,223.00	0.00%	19,223.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,689.69)	17.11%	(51,163.00)	3.27%	(52,838.00)
6. Total (Sum lines A1 thru A5c)		1,275,191.41	1.00%	1,287,892.00	1.65%	1,309,086.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				576,178.89		608,024.54
b. Step & Column Adjustment				13,670.27		13,643.68
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,175.38		54,803.18
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	576,178.89	5.53%	608,024.54	11.26%	676,471.40
2. Classified Salaries						
a. Base Salaries				147,411.41		150,540.64
b. Step & Column Adjustment				3,750.87		3,825.88
c. Cost-of-Living Adjustment						
d. Other Adjustments				(621.64)		(40,510.07)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	147,411.41	2.12%	150,540.64	-24.37%	113,856.45
3. Employee Benefits	3000-3999	280,741.01	10.43%	310,030.00	3.07%	319,538.00
4. Books and Supplies	4000-4999	16,949.67	0.00%	16,950.00	0.00%	16,950.00
5. Services and Other Operating Expenditures	5000-5999	210,110.46	1.55%	213,373.00	1.18%	215,897.00
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	(8,742.94)	-8.55%	(7,995.00)	1.38%	(8,105.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,242,970.50	5.49%	1,311,245.18	3.33%	1,354,929.85
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		32,220.91		(23,353.18)		(45,843.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,125,110.72		1,157,331.63		1,133,978.45
2. Ending Fund Balance (Sum lines C and D1)		1,157,331.63		1,133,978.45		1,088,134.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,157,331.63		1,133,978.45		1,088,134.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,157,331.63		1,133,978.45		1,088,134.60

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	1,157,331.63		1,133,978.45		1,088,134.60
(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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	84,270.00		82,188.00		78,537.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,241,601.63		1,216,166.45		1,166,671.60
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.						
Adjustments to salaries were made to bring budgets in line with actuals and updated projections. Detailed assumptions are provided in a separate document.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	108,977.91	-47.68%	160,934.00	-67.11%	52,933.00
3. Other State Revenues	8300-8599	112,493.00	-29.45%	79,363.00	0.00%	79,363.00
4. Other Local Revenues	8600-8799	133,218.68	-77.06%	30,567.00	0.00%	30,567.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,689.69	17.11%	51,163.00	3.27%	52,838.00
6. Total (Sum lines A1 thru A5c)		398,379.28	-19.17%	322,027.00	-33.02%	215,701.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				156,621.59		114,937.82
b. Step & Column Adjustment				3,848.36		3,925.32
c. Cost-of-Living Adjustment						
d. Other Adjustments				(45,532.13)		(57,870.62)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	156,621.59	-26.61%	114,937.82	-46.93%	60,992.52
2. Classified Salaries						
a. Base Salaries				69,325.53		33,087.28
b. Step & Column Adjustment				1,736.30		1,771.02
c. Cost-of-Living Adjustment						
d. Other Adjustments				(37,974.55)		(14,923.65)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	69,325.53	-52.27%	33,087.28	-39.75%	19,934.65
3. Employee Benefits	3000-3999	121,283.85	-10.54%	108,502.00	-23.03%	83,510.00
4. Books and Supplies	4000-4999	15,987.65	-57.90%	6,731.00	0.00%	6,731.00
5. Services and Other Operating Expenditures	5000-5999	70,455.61	-13.05%	61,263.00	-40.38%	36,527.00
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	8,742.94	-8.55%	7,995.00	1.38%	8,105.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		442,417.17	-24.84%	332,516.10	-35.10%	215,800.17
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(44,037.89)		(10,489.10)		(99.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		163,744.67		119,706.78		109,217.68
2. Ending Fund Balance (Sum lines C and D1)		119,706.78		109,217.68		109,118.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	119,706.79		109,217.68		109,118.51
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	(0.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		119,706.78		109,217.68		109,118.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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.						
Adjustments to salaries were made to bring budgets in line with actuals and updated projections. Detailed assumptions are provided in a separate document.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	1,216,785.00	1.75%	1,238,042.00	1.85%	1,260,911.00
2. Federal Revenues	8100-8299	108,977.91	47.68%	160,934.00	-67.11%	52,933.00
3. Other State Revenues	8300-8599	132,742.24	-24.96%	99,612.00	0.00%	99,612.00
4. Other Local Revenues	8600-8799	195,842.54	-52.97%	92,108.00	0.00%	92,108.00
5. Other Financing Sources						
a. Transfers In	8900-8929	19,223.00	0.00%	19,223.00	0.00%	19,223.00
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)		1,673,570.69	-3.80%	1,609,919.00	-5.29%	1,524,787.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				732,800.48		722,962.36
b. Step & Column Adjustment				17,518.63		17,569.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(27,356.75)		(3,067.44)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	732,800.48	-1.34%	722,962.36	2.01%	737,463.92
2. Classified Salaries						
a. Base Salaries				216,736.94		183,627.92
b. Step & Column Adjustment				5,487.17		5,596.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,596.19)		(55,433.72)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	216,736.94	-15.28%	183,627.92	-27.14%	133,791.10
3. Employee Benefits	3000-3999	402,024.86	4.11%	418,532.00	-3.70%	403,048.00
4. Books and Supplies	4000-4999	32,937.32	-28.10%	23,681.00	0.00%	23,681.00
5. Services and Other Operating Expenditures	5000-5999	280,566.07	-2.11%	274,636.00	-8.09%	252,424.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	322.00	0.00%	322.00	0.00%	322.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,685,387.67	-2.47%	1,643,761.28	-4.44%	1,570,730.02
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(11,816.98)		(33,842.28)		(45,943.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,288,855.39		1,277,038.41		1,243,196.13
2. Ending Fund Balance (Sum lines C and D1)		1,277,038.41		1,243,196.13		1,197,253.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	119,706.79		109,217.68		109,118.51
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,157,331.62		1,133,978.45		1,088,134.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,277,038.41		1,243,196.13		1,197,253.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	1,157,331.63		1,133,978.45		1,088,134.60
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.01)		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	84,270.00		82,188.00		78,537.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,241,601.62		1,216,166.45		1,166,671.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		73.67%		73.99%		74.28%
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?	No					
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, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		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)		102.23		103.55		103.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,685,387.67		1,643,761.28		1,570,730.02
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)		1,685,387.67		1,643,761.28		1,570,730.02
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)		84,269.38		82,188.06		78,536.50
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)		84,269.38		82,188.06		78,536.50
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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	109.37	109.37		
Charter School	0.00	0.00		
Total ADA	109.37	109.37	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	102.23	103.55		
Charter School				
Total ADA	102.23	103.55	1.3%	Met
2nd Subsequent Year (2023-24)				
District Regular	102.23	103.55		
Charter School				
Total ADA	102.23	103.55	1.3%	Met

1B. Comparison of District ADA to the Standard

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

1a. **STANDARD MET** - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:

(required if NOT met)

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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	109	109		
Charter School				
Total Enrollment	109	109	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	109	109		
Charter School				
Total Enrollment	109	109	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	109	109		
Charter School				
Total Enrollment	109	109	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. **STANDARD MET** - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the 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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	105	108	
Charter School			
Total ADA/Enrollment	105	108	97.2%
Second Prior Year (2019-20)			
District Regular	109	113	
Charter School			
Total ADA/Enrollment	109	113	96.5%
First Prior Year (2020-21)			
District Regular	109	105	
Charter School	0		
Total ADA/Enrollment	109	105	103.8%
Historical Average Ratio:			99.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **99.7%**

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	102	109		
Charter School	0			
Total ADA/Enrollment	102	109	93.6%	Met
1st Subsequent Year (2022-23)				
District Regular	104	109		
Charter School				
Total ADA/Enrollment	104	109	95.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	104	109		
Charter School				
Total ADA/Enrollment	104	109	95.4%	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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	1,201,686.00	1,216,785.00	1.3%	Met
1st Subsequent Year (2022-23)	1,227,377.00	1,238,042.00	0.9%	Met
2nd Subsequent Year (2023-24)	1,244,938.00	1,260,911.00	1.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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 (2018-19)	926,559.99	1,105,556.34	83.8%
Second Prior Year (2019-20)	979,378.31	1,198,854.78	81.7%
First Prior Year (2020-21)	1,021,854.90	1,206,714.90	84.7%
Historical Average Ratio:			83.4%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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):	78.4% to 88.4%	78.4% to 88.4%	78.4% to 88.4%

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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	1,004,331.31	1,222,970.50	82.1%	Met
1st Subsequent Year (2022-23)	1,068,595.18	1,291,245.18	82.8%	Met
2nd Subsequent Year (2023-24)	1,109,865.85	1,334,929.85	83.1%	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 first interim projections.

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	110,235.91	108,977.91	-1.1%	No
1st Subsequent Year (2022-23)	162,193.55	160,934.00	-0.8%	No
2nd Subsequent Year (2023-24)	54,192.55	52,933.00	-2.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	108,583.24	132,742.24	22.2%	Yes
1st Subsequent Year (2022-23)	96,664.24	99,612.00	3.0%	No
2nd Subsequent Year (2023-24)	96,664.24	99,612.00	3.0%	No

Explanation:
(required if Yes)

The Educator Effectiveness Grant in the amount of \$21,211 is the bulk of the difference.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	213,764.79	195,842.54	-8.4%	Yes
1st Subsequent Year (2022-23)	126,655.70	92,108.00	-27.3%	Yes
2nd Subsequent Year (2023-24)	126,655.70	92,108.00	-27.3%	Yes

Explanation:
(required if Yes)

AB602 Special Education revenue is distributed through the COE as the Administrative Unit of the SELPA and so is received by the district as local funding. This funding changes as students are placed in and out of North Santa Cruz County regional programs. The district is currently projecting to have one additional student in regional programs in the current year and the next two years, which reduces this funding to offset the cost of the regional programs. The projected reduction in that funding is the bulk of the projected change.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	28,066.95	32,937.32	17.4%	Yes
1st Subsequent Year (2022-23)	19,464.20	23,681.00	21.7%	Yes
2nd Subsequent Year (2023-24)	19,464.21	23,681.00	21.7%	Yes

Explanation:
(required if Yes)

Cost increases are projected due to inflation.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	250,870.31	280,566.07	11.8%	Yes
1st Subsequent Year (2022-23)	246,447.08	274,636.00	11.4%	Yes
2nd Subsequent Year (2023-24)	235,692.02	252,424.00	7.1%	Yes

Explanation:
(required if Yes)

There was a \$10,000 increase in expenditures in Education Effectiveness over two years due to the increase in revenue; \$15,000 in facilities maintenance for water leaks. There is also a projected 2% increase in all 5000 accounts due to inflation.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	432,584.94	437,562.69	1.2%	Met
1st Subsequent Year (2022-23)	385,513.49	352,654.00	-8.5%	Not Met
2nd Subsequent Year (2023-24)	277,512.49	244,653.00	-11.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	278,937.26	313,503.39	12.4%	Not Met
1st Subsequent Year (2022-23)	265,911.28	298,317.00	12.2%	Not Met
2nd Subsequent Year (2023-24)	255,156.23	276,105.00	8.2%	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 first interim projections 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)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

The Educator Effectiveness Grant in the amount of \$21,211 is the bulk of the difference.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

AB602 Special Education revenue is distributed through the COE as the Administrative Unit of the SELPA and so is received by the district as local funding. This funding changes as students are placed in and out of North Santa Cruz County regional programs. The district is currently projecting to have one additional student in regional programs in the current year and the next two years, which reduces this funding to offset the cost of the regional programs. The projected reduction in that funding is the bulk of the projected change.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Cost increases are projected due to inflation.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

There was a \$10,000 increase in expenditures in Education Effectiveness over two years due to the increase in revenue; \$15,000 in facilities maintenance for water leaks. There is also a projected 2% increase in all 5000 accounts due to inflation.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the 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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	47,016.08	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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)

The Happy Valley Elementary School District is not required to make this contribution.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	73.7%	74.0%	74.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	24.6%	24.7%	24.8%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	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 B11)		
Current Year (2021-22)	32,220.91	1,242,970.50	N/A	Met
1st Subsequent Year (2022-23)	(23,353.18)	1,311,245.18	1.8%	Met
2nd Subsequent Year (2023-24)	(45,843.85)	1,354,929.85	3.4%	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 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2021-22)		1,277,038.41	Met
1st Subsequent Year (2022-23)		1,243,196.13	Met
2nd Subsequent Year (2023-24)		1,197,253.11	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 (2021-22)		1,266,701.83	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

³ A 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	102	104	104
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):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,685,387.67	1,643,761.28	1,570,730.02
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,685,387.67	1,643,761.28	1,570,730.02
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	84,269.38	82,188.06	78,536.50
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)	84,269.38	82,188.06	78,536.50

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,157,331.63	1,133,978.45	1,088,134.60
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)	(0.01)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	84,270.00	82,188.00	78,537.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,241,601.62	1,216,166.45	1,166,671.60
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	73.67%	73.99%	74.28%
District's Reserve Standard (Section 10B, Line 7):	84,269.38	82,188.06	78,536.50
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the 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 42603)

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)?

Yes

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

The district has a parcel tax for \$52,000 per year which will continue through the multi-year projections.

S5. Contributions

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

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

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

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(9,335.86)	(43,689.69)	368.0%	34,353.83	Not Met
1st Subsequent Year (2022-23)	(12,387.00)	(51,163.00)	313.0%	38,776.00	Not Met
2nd Subsequent Year (2023-24)	(14,085.00)	(52,838.00)	275.1%	38,753.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	19,223.00	19,223.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	19,223.00	19,223.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	19,223.00	19,223.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	20,000.00	20,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 to restricted programs are projected to go up as the increase in Special Education program costs continue to increase. These increases are due to the normal year over year increases such as step and column, inflation, etc.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim 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.

First Interim (Form 01CSI, Item S7A)	Second 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 (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

- d. Number of retirees receiving OPEB benefits
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4. Comments:

Happy Valley does not have post employment health and welfare benefits.

S8. Status of Labor Agreements

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

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

The 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 first interim projections?

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)
(2020-21)

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Number of certificated (non-management) full-time-equivalent (FTE) positions

7.2

7.8

7.8

7.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

1% plus \$1,000 bonus

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Avg \$13,528.75	Avg \$13,528.75	Avg \$13,528.71
\$1,300/mo Med + Dental/Vis	\$1,300/mo Med + Dental/Vis	\$1,300/mo Med + Dental/Vis
	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

--	--	--

N/A

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
13,500	13,978	14,257
2.0%	2.0%	2.0%

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

The district does not provide health and welfare benefits for retired employees.

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 first interim projections?

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	1.0	3.4	3.4	3.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

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

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

0

0

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
10,156	10,156	10,156
\$1,300/mo Med + Dental/Vis	\$1,300/mo Med + Dental/Vis	\$1,300/mo Med + Dental/Vis
	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim 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:

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,100	3,348	3,415
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

Happy Valley Elementary School District does not provide post employment health and welfare benefits.

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 first interim projections?

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 first interim projections?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

	0	0
--	---	---

Management/Supervisor/Confidential 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
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Yes	Yes	Yes
Avg \$12,742.70	Avg \$12,742.70	Avg \$12,742.70
\$1,300/mo Med+Dental+Vis	\$1,300/mo Med + Dental/Vis	\$1,300/mo Med + Dental/Vis
	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Yes	Yes	Yes
1,984	5,680	5,794
2.0%	2.0%	2.0%

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

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

No	No	No
0	0	0
n/a	n/a	n/a

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?

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

A9. The district has a new Superintendent/Principal who was hired in July of 2021. Michelle Stewart replaced Michelle McKinny who retired.
A3. ADA is declining in the current year but ADA was not recorded statewide last year due to COVID. ADA is expected to increase next year even though enrollment is projected to remain flat as the enrollment to ADA ration is expected to increase as COVID wanes.

End of School District Second 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)	109.37	109.37	102.23	109.37	0.00	0%
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)	109.37	109.37	102.23	109.37	0.00	0%
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)	109.37	109.37	102.23	109.37	0.00	0%
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)						

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)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

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	1,201,686.00	1,201,686.00	628,850.73	1,216,785.00	15,099.00	1.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.80	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,721.24	18,921.24	14,405.11	20,249.24	1,328.00	7.0%
4) Other Local Revenue		8600-8799	64,173.00	57,256.00	36,564.69	62,623.86	5,367.86	9.4%
5) TOTAL REVENUES			1,286,580.24	1,277,863.24	679,821.33	1,299,658.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	622,288.72	589,062.21	342,159.27	576,178.89	12,883.32	2.2%
2) Classified Salaries		2000-2999	148,806.92	151,782.92	85,512.69	147,411.41	4,371.51	2.9%
3) Employee Benefits		3000-3999	297,507.14	284,814.33	153,981.96	280,741.01	4,073.32	1.4%
4) Books and Supplies		4000-4999	5,000.00	13,364.06	11,271.12	16,949.67	(3,585.61)	-26.8%
5) Services and Other Operating Expenditures		5000-5999	163,219.36	192,725.55	115,311.09	210,110.46	(17,384.91)	-9.0%
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	322.00	322.00	0.00	322.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,379.67)	(8,379.67)	0.00	(8,742.94)	363.27	-4.3%
9) TOTAL EXPENDITURES			1,228,764.47	1,223,691.40	708,236.13	1,222,970.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			57,815.77	54,171.84	(28,414.80)	76,687.60		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,223.00	19,223.00	0.00	19,223.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	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	(12,540.86)	(9,335.86)	0.00	(43,689.69)	(34,353.83)	368.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,317.86)	(10,112.86)	0.00	(44,466.69)		

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)			44,497.91	44,058.98	(28,414.80)	32,220.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,125,110.72	1,125,110.72		1,125,110.72	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)			1,125,110.72	1,125,110.72		1,125,110.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,125,110.72	1,125,110.72		1,125,110.72		
2) Ending Balance, June 30 (E + F1e)			1,169,608.63	1,169,169.70		1,157,331.63		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,169,608.63	1,169,169.70		1,157,331.63		

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	48,757.00	73,875.00	73,875.00	New
Education Protection Account State Aid - Current Year		8012	21,874.00	21,874.00	10,937.00	21,874.00	0.00	0.0%
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	2,797.00	5,432.00	(599.00)	-9.9%
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	1,154,583.00	1,154,583.00	545,635.17	1,091,631.00	(62,952.00)	-5.5%
Unsecured Roll Taxes		8042	17,860.00	17,860.00	19,056.64	21,142.00	3,282.00	18.4%
Prior Years' Taxes		8043	1,338.00	1,338.00	1,667.92	2,831.00	1,493.00	111.6%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,201,686.00	1,201,686.00	628,850.73	1,216,785.00	15,099.00	1.3%
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			1,201,686.00	1,201,686.00	628,850.73	1,216,785.00	15,099.00	1.3%
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						

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)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.80	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.80	0.00	0.00	0.0%
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	17,135.00	15,335.00	10,819.11	16,663.00	1,328.00	8.7%
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, 6690, 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	3,586.24	3,586.24	3,586.00	3,586.24	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,721.24	18,921.24	14,405.11	20,249.24	1,328.00	7.0%

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 (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	52,173.00	52,173.00	26,086.50	52,173.00	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		
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	12,000.00	4,000.00	2,582.54	4,000.00	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%
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	854.00	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	0.00	0.0%
All Other Local Revenue		8699	0.00	1,083.00	6,450.86	6,450.86	5,367.86	495.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	590.79	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			64,173.00	57,256.00	36,564.69	62,623.86	5,367.86	9.4%
TOTAL, REVENUES			1,286,580.24	1,277,863.24	679,821.33	1,299,658.10	21,794.86	1.7%

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)
Certificated Teachers' Salaries		1100	476,633.72	443,407.17	257,193.83	430,523.85	12,883.32	2.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	145,655.00	145,655.04	84,965.44	145,655.04	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			622,288.72	589,062.21	342,159.27	576,178.89	12,883.32	2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,350.00	23,269.10	10,528.68	18,897.59	4,371.51	18.8%
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	131,456.92	127,456.92	74,349.87	127,456.92	0.00	0.0%
Other Classified Salaries		2900	0.00	1,056.90	634.14	1,056.90	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			148,806.92	151,782.92	85,512.69	147,411.41	4,371.51	2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	105,291.82	97,828.68	54,578.87	100,226.91	(2,398.23)	-2.5%
PERS		3201-3202	30,116.77	29,200.53	17,033.59	29,200.47	0.06	0.0%
OASDI/Medicare/Alternative		3301-3302	20,366.24	20,175.04	11,261.77	19,859.99	315.05	1.6%
Health and Welfare Benefits		3401-3402	118,827.04	120,538.28	61,267.81	114,207.64	6,330.64	5.3%
Unemployment Insurance		3501-3502	8,957.32	3,534.13	2,037.07	3,570.16	(36.03)	-1.0%
Workers' Compensation		3601-3602	13,947.95	13,537.67	7,802.85	13,675.84	(138.17)	-1.0%
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			297,507.14	284,814.33	153,981.96	280,741.01	4,073.32	1.4%
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	5,000.00	13,364.06	10,129.24	15,807.79	(2,443.73)	-18.3%
Noncapitalized Equipment		4400	0.00	0.00	1,141.88	1,141.88	(1,141.88)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	13,364.06	11,271.12	16,949.67	(3,585.61)	-26.8%
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	2,700.00	2,700.00	734.25	2,809.43	(109.43)	-4.1%
Dues and Memberships		5300	3,525.64	3,525.64	3,194.38	3,525.64	0.00	0.0%
Insurance		5400-5450	14,601.10	15,799.00	15,799.00	15,799.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,000.00	43,000.00	24,870.62	43,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,500.00	16,521.35	14,035.80	32,097.98	(15,576.63)	-94.3%
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	72,846.62	98,586.76	43,103.56	97,645.53	941.23	1.0%
Communications		5900	11,046.00	12,592.80	13,573.68	15,232.88	(2,640.08)	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,219.36	192,725.55	115,311.09	210,110.46	(17,384.91)	-9.0%

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 (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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	0.00	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	0.00	322.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(8,379.67)	(8,379.67)	0.00	(8,742.94)	363.27	-4.3%
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			(8,379.67)	(8,379.67)	0.00	(8,742.94)	363.27	-4.3%
TOTAL, EXPENDITURES			1,228,764.47	1,223,691.40	708,236.13	1,222,970.50	720.90	0.1%

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	19,223.00	19,223.00	0.00	19,223.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			19,223.00	19,223.00	0.00	19,223.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	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 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	(12,540.86)	(9,335.86)	0.00	(43,689.69)	(34,353.83)	368.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(12,540.86)	(9,335.86)	0.00	(43,689.69)	(34,353.83)	368.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(13,317.86)	(10,112.86)	0.00	(44,466.69)	(34,353.83)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,193.00	110,236.91	18,873.50	108,977.91	(1,259.00)	-1.1%
3) Other State Revenue		8300-8599	108,983.00	89,662.00	53,734.79	112,493.00	22,831.00	25.5%
4) Other Local Revenue		8600-8799	144,072.70	156,508.79	137,006.75	133,218.68	(23,290.11)	-14.9%
5) TOTAL REVENUES			307,248.70	356,407.70	209,615.04	354,689.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	151,002.92	153,087.97	92,523.60	156,621.59	(3,533.62)	-2.3%
2) Classified Salaries		2000-2999	64,910.02	55,044.31	36,117.12	69,325.53	(14,281.22)	-25.9%
3) Employee Benefits		3000-3999	105,656.39	131,368.31	30,243.32	121,283.85	10,084.46	7.7%
4) Books and Supplies		4000-4999	15,204.21	14,702.89	13,799.01	15,987.65	(1,284.76)	-8.7%
5) Services and Other Operating Expenditures		5000-5999	40,083.00	58,144.76	18,879.18	70,455.61	(12,310.85)	-21.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,379.67	8,379.67	0.00	8,742.94	(363.27)	-4.3%
9) TOTAL EXPENDITURES			385,236.21	420,727.91	191,562.23	442,417.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(77,987.51)	(64,320.21)	18,052.81	(87,727.58)		
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	12,540.86	9,335.86	0.00	43,689.69	34,353.83	368.0%
4) TOTAL OTHER FINANCING SOURCES/USES			12,540.86	9,335.86	0.00	43,689.69		

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)			(65,446.65)	(54,984.35)	18,052.81	(44,037.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,744.67	163,744.67		163,744.67	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)			163,744.67	163,744.67		163,744.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,744.67	163,744.67		163,744.67		
2) Ending Balance, June 30 (E + F1e)			98,298.02	108,760.32		119,706.78		
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	98,298.02	108,764.22		119,706.79		
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	(3.90)		(0.01)		

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	15,865.00	15,865.00	(15,491.00)	14,042.00	(1,823.00)	-11.5%
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	11,855.00	11,855.00	12,751.00	12,973.00	1,118.00	9.4%
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	2,574.00	2,574.00	681.00	2,588.00	14.00	0.5%

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)	4810	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	23,899.00	79,942.91	20,932.50	79,374.91	(568.00)	-0.7%
TOTAL, FEDERAL REVENUE			54,193.00	110,236.91	18,873.50	108,977.91	(1,259.00)	-1.1%
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	5,597.00	5,010.00	2,191.93	6,630.00	1,620.00	32.3%
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, 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	103,386.00	84,652.00	51,542.86	105,863.00	21,211.00	25.1%
TOTAL OTHER STATE REVENUE			108,983.00	89,662.00	53,734.79	112,493.00	22,831.00	25.5%

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%) Adjustme		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	84,536.70	86,025.79	96,162.59	97,651.68	11,625.89	13.5%
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	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	59,536.00	70,483.00	40,844.16	35,567.00	(34,916.00)	-49.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			144,072.70	156,508.79	137,006.75	133,218.68	(23,290.11)	-14.9%
TOTAL, REVENUES			307,248.70	356,407.70	209,615.04	354,689.59	(1,718.11)	-0.5%

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	147,786.84	148,819.40	90,003.29	152,339.98	(3,520.58)	-2.4%
Certificated Pupil Support Salaries		1200	3,216.08	4,268.57	2,520.31	4,281.61	(13.04)	-0.3%
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			151,002.92	153,087.97	92,523.60	156,621.59	(3,533.62)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	63,968.32	53,784.87	35,702.28	67,994.23	(14,209.36)	-26.4%
Classified Support Salaries		2200	0.00	370.00	0.00	370.00	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	941.70	889.44	414.84	961.30	(71.86)	-8.1%
TOTAL, CLASSIFIED SALARIES			64,910.02	55,044.31	36,117.12	69,325.53	(14,281.22)	-25.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,636.69	87,704.49	12,775.53	88,358.28	(653.79)	-0.7%
PERS		3201-3202	2,204.54	130.56	0.00	85.44	45.12	34.6%
OASDI/Medicare/Alternative		3301-3302	10,219.86	8,312.09	5,076.54	8,608.74	(296.65)	-3.6%
Health and Welfare Benefits		3401-3402	0.00	30,344.05	9,371.14	19,157.62	11,186.43	36.9%
Unemployment Insurance		3501-3502	2,579.22	1,009.68	625.25	1,050.33	(40.65)	-4.0%
Workers' Compensation		3601-3602	4,016.08	3,887.44	2,394.86	4,023.44	(156.00)	-4.0%
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			105,656.39	131,368.31	30,243.32	121,283.85	10,084.46	7.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,597.00	5,892.51	6,491.06	6,491.06	(598.55)	-10.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,607.21	8,810.38	7,307.95	9,496.59	(686.21)	-7.8%
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			15,204.21	14,702.89	13,799.01	15,987.65	(1,284.76)	-8.7%
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	2,567.76	2,042.43	8,081.76	(5,514.00)	-214.7%
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	40,083.00	55,577.00	16,836.75	62,373.85	(6,796.85)	-12.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,083.00	58,144.76	18,879.18	70,455.61	(12,310.85)	-21.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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		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		7310	8,379.67	8,379.67	0.00	8,742.94	(363.27)	-4.3%
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			8,379.67	8,379.67	0.00	8,742.94	(363.27)	-4.3%
TOTAL, EXPENDITURES			385,236.21	420,727.91	191,562.23	442,417.17	(21,689.26)	-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)
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 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	12,540.86	9,335.86	0.00	43,689.69	34,353.83	368.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,540.86	9,335.86	0.00	43,689.69	34,353.83	368.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			12,540.86	9,335.86	0.00	43,689.69	(34,353.83)	368.0%

2021-22 Second 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	1,201,686.00	1,201,686.00	628,850.73	1,216,785.00	15,099.00	1.3%
2) Federal Revenue		8100-8299	54,193.00	110,236.91	18,874.30	108,977.91	(1,259.00)	-1.1%
3) Other State Revenue		8300-8599	129,704.24	108,583.24	68,139.90	132,742.24	24,159.00	22.2%
4) Other Local Revenue		8600-8799	208,245.70	213,764.79	173,571.44	195,842.54	(17,922.25)	-8.4%
5) TOTAL REVENUES			1,593,828.94	1,634,270.94	889,436.37	1,654,347.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	773,291.64	742,150.18	434,682.87	732,800.48	9,349.70	1.3%
2) Classified Salaries		2000-2999	213,716.94	206,827.23	121,629.81	216,736.94	(9,909.71)	-4.8%
3) Employee Benefits		3000-3999	403,163.53	416,182.64	184,225.28	402,024.86	14,157.78	3.4%
4) Books and Supplies		4000-4999	20,204.21	28,066.95	25,070.13	32,937.32	(4,870.37)	-17.4%
5) Services and Other Operating Expenditures		5000-5999	203,302.36	250,870.31	134,190.27	280,566.07	(29,695.76)	-11.8%
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	0.00	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			1,614,000.68	1,644,419.31	899,798.36	1,665,387.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(20,171.74)	(10,148.37)	(10,361.99)	(11,039.98)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,223.00	19,223.00	0.00	19,223.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	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			(777.00)	(777.00)	0.00	(777.00)		

2021-22 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,948.74)	(10,925.37)	(10,361.99)	(11,816.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,288,855.39	1,288,855.39		1,288,855.39	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)			1,288,855.39	1,288,855.39		1,288,855.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,288,855.39	1,288,855.39		1,288,855.39		
2) Ending Balance, June 30 (E + F1e)			1,267,906.65	1,277,930.02		1,277,038.41		
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	98,298.02	108,764.22		119,706.79		
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	1,169,608.63	1,169,165.80		1,157,331.62		

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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	48,757.00	73,875.00	73,875.00	New
Education Protection Account State Aid - Current Year		8012	21,874.00	21,874.00	10,937.00	21,874.00	0.00	0.0%
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	2,797.00	5,432.00	(599.00)	-9.9%
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	1,154,583.00	1,154,583.00	545,635.17	1,091,631.00	(62,952.00)	-5.5%
Unsecured Roll Taxes		8042	17,860.00	17,860.00	19,056.64	21,142.00	3,282.00	18.4%
Prior Years' Taxes		8043	1,338.00	1,338.00	1,667.92	2,631.00	1,493.00	111.6%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8061	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			1,201,686.00	1,201,686.00	628,850.73	1,216,785.00	15,099.00	1.3%
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			1,201,686.00	1,201,686.00	628,850.73	1,216,785.00	15,099.00	1.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	15,865.00	15,865.00	(15,491.00)	14,042.00	(1,823.00)	-11.5%
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	11,855.00	11,855.00	12,751.00	12,973.00	1,118.00	9.4%
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	2,574.00	2,574.00	681.00	2,588.00	14.00	0.5%

2021-22 Second 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%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	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	23,899.00	79,942.91	20,933.30	79,374.91	(568.00)	-0.7%
TOTAL, FEDERAL REVENUE			54,193.00	110,236.91	18,874.30	108,977.91	(1,259.00)	-1.1%
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	22,732.00	20,345.00	13,011.04	23,293.00	2,948.00	14.5%
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	106,972.24	88,238.24	55,128.86	109,449.24	21,211.00	24.0%
TOTAL, OTHER STATE REVENUE			129,704.24	108,583.24	68,139.90	132,742.24	24,159.00	22.2%

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	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	52,173.00	52,173.00	26,086.50	52,173.00	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	12,000.00	4,000.00	2,582.54	4,000.00	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%
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	854.00	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	0.00	0.0%
All Other Local Revenue		8699	84,536.70	87,108.79	102,613.45	104,102.54	16,993.75	19.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	590.79	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	59,536.00	70,483.00	40,844.16	35,567.00	(34,916.00)	-49.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			208,245.70	213,764.79	173,571.44	195,842.54	(17,922.25)	-8.4%
TOTAL, REVENUES			1,593,828.94	1,634,270.94	889,436.37	1,654,347.69	20,076.75	1.2%

2021-22 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	624,420.56	592,226.57	347,197.12	582,863.83	9,362.74	1.6%
Certificated Pupil Support Salaries		1200	3,216.08	4,268.57	2,520.31	4,281.61	(13.04)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	145,655.00	145,655.04	84,965.44	145,655.04	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			773,291.64	742,150.18	434,682.87	732,800.48	9,349.70	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,318.32	77,053.97	46,230.96	86,891.82	(9,837.85)	-12.8%
Classified Support Salaries		2200	0.00	370.00	0.00	370.00	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	131,456.92	127,456.92	74,349.87	127,456.92	0.00	0.0%
Other Classified Salaries		2900	941.70	1,946.34	1,048.98	2,018.20	(71.86)	-3.7%
TOTAL, CLASSIFIED SALARIES			213,716.94	206,827.23	121,629.81	216,736.94	(9,909.71)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	191,928.51	185,533.17	67,354.40	188,585.19	(3,052.02)	-1.6%
PERS		3201-3202	32,321.31	29,331.09	17,033.59	29,285.91	45.18	0.2%
OASDI/Medicare/Alternative		3301-3302	30,586.10	28,487.13	16,338.31	28,468.73	18.40	0.1%
Health and Welfare Benefits		3401-3402	118,827.04	150,882.33	70,638.95	133,365.26	17,517.07	11.6%
Unemployment Insurance		3501-3502	11,536.54	4,543.81	2,662.32	4,620.49	(76.68)	-1.7%
Workers' Compensation		3601-3602	17,964.03	17,405.11	10,197.71	17,699.28	(294.17)	-1.7%
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			403,163.53	416,182.64	184,225.28	402,024.86	14,157.78	3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,597.00	5,892.51	6,491.06	6,491.06	(598.55)	-10.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,607.21	22,174.44	17,437.19	25,304.38	(3,129.94)	-14.1%
Noncapitalized Equipment		4400	0.00	0.00	1,141.88	1,141.88	(1,141.88)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,204.21	28,066.95	25,070.13	32,937.32	(4,870.37)	-17.4%
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	2,700.00	5,267.76	2,776.68	10,891.19	(5,623.43)	-106.8%
Dues and Memberships		5300	3,525.64	3,525.64	3,194.38	3,525.64	0.00	0.0%
Insurance		5400-5450	14,601.10	15,799.00	15,799.00	15,799.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,000.00	43,000.00	24,870.62	43,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,500.00	16,521.35	14,035.60	32,097.98	(15,576.63)	-94.3%
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	112,929.62	154,163.76	59,940.31	160,019.38	(5,855.62)	-3.8%
Communications		5900	11,046.00	12,592.80	13,573.68	15,232.88	(2,640.08)	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			203,302.36	250,870.31	134,190.27	280,566.07	(29,695.76)	-11.8%

2021-22 Second 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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	0.00	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	0.00	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			1,614,000.68	1,644,419.31	899,798.36	1,665,387.67	(20,968.36)	-1.3%

2021-22 Second 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	19,223.00	19,223.00	0.00	19,223.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,223.00	19,223.00	0.00	19,223.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	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 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)			(777.00)	(777.00)	0.00	(777.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
6266	Educator Effectiveness, FY 2021-22	10,511.00
6300	Lottery: Instructional Materials	53,322.20
6512	Special Ed: Mental Health Services	15,247.71
6546	Mental Health-Related Services	11,830.00
7311	Classified School Employee Professional De	850.00
7510	Low-Performing Students Block Grant	22.00
9010	Other Restricted Local	27,923.88
Total, Restricted Balance		119,706.79

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	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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 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	2021/22
		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	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								
FEMA		8281	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								
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%
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%
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 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								
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 Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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 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		8990	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	2021/22 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	500.00	500.00	4,713.77	4,736.65	4,236.65	847.3%
5) TOTAL, REVENUES			500.00	500.00	4,713.77	4,736.65		
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)			500.00	500.00	4,713.77	4,736.65		
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)			500.00	500.00	4,713.77	4,736.65		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,721.19	9,721.19		9,721.19	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)			9,721.19	9,721.19		9,721.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,721.19	9,721.19		9,721.19		
2) Ending Balance, June 30 (E + F1e)			10,221.19	10,221.19		14,457.84		
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	10,221.19	10,221.19		14,457.84		
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)
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	500.00	500.00	27.12	50.00	(450.00)	-90.0%
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 Mitigation/Developer Fees		8681	0.00	0.00	4,686.65	4,686.65	4,686.65	New
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			500.00	500.00	4,713.77	4,736.65	4,236.65	847.3%
TOTAL, REVENUES			500.00	500.00	4,713.77	4,736.65		

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	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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								
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								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		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	2021/22 Projected Year Totals
9010	Other Restricted Local	14,457.84
Total, Restricted Balance		14,457.84

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	500.00	500.00	125.93	250.00	(250.00)	-50.0%
5) TOTAL, REVENUES			500.00	500.00	125.93	250.00		
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)			500.00	500.00	125.93	250.00		
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	19,223.00	19,223.00	0.00	19,223.00	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			(19,223.00)	(19,223.00)	0.00	(19,223.00)		

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)			(18,723.00)	(18,723.00)	125.93	(18,973.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,156,134.10	1,156,134.10		1,156,134.10	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)			1,156,134.10	1,156,134.10		1,156,134.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,156,134.10	1,156,134.10		1,156,134.10		
2) Ending Balance, June 30 (E + F1e)			1,137,411.10	1,137,411.10		1,137,161.10		
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	1,098,541.81	1,098,541.81		1,098,541.81		
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	38,869.29	38,869.29		38,619.29		
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)
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	500.00	500.00	125.93	250.00	(250.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	125.93	250.00	(250.00)	-50.0%
TOTAL REVENUES			500.00	500.00	125.93	250.00		

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 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%
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)								
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	19,223.00	19,223.00	0.00	19,223.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,223.00	19,223.00	0.00	19,223.00	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)			(19,223.00)	(19,223.00)	0.00	(19,223.00)		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,098,541.81
Total, Restricted Balance		1,098,541.81

SELPA: North Santa Cruz County (SC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

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

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

SELPA: North Santa Cruz County (SC)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (b)	

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 0.00 (d)

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

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

Available to set aside for EIS
(line (b) minus line (e), zero if negative) 0.00 (f)

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

SELPA: North Santa Cruz County (SC)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	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	105,401.19		
b. Less: Expenditures paid from federal sources	14,042.00		
c. Expenditures paid from state and local sources	91,359.19	94,006.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(30,378.18)	
Comparison year's expenditures, adjusted for MOE calculation		63,628.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	91,359.19	63,628.07	27,731.12

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 2021-22	Comparison Year 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	105,401.19		
b. Less: Expenditures paid from federal sources	14,042.00		
c. Expenditures paid from state and local sources	91,359.19	94,006.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(30,378.18)	
Comparison year's expenditures, adjusted for MOE calculation		63,628.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	91,359.19	63,628.07	
d. Special education unduplicated pupil count	12.00	10.00	
e. Per capita state and local expenditures (A2c/A2d)	7,613.27	6,362.81	1,250.46

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 2021-22	Comparison Year 2020-21	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	43,310.72	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	43,310.72	8,750.00	34,560.72

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 2021-22	Comparison Year 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	43,310.72	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	43,310.72	8,750.00	
b. Special education unduplicated pupil count	12	10	
c. Per capita local expenditures (B2a/B2b)	3,609.23	875.00	2,734.23

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.

Jean S. Gardner
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Title

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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	49,697.22		49,697.22
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	370.00		370.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,078.60		13,078.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	74.48		74.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	35,347.45		35,347.45
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	98,567.75	0.00	98,567.75
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,833.44		6,833.44
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	6,833.44	0.00	6,833.44
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	105,401.19	0.00	105,401.19
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	38,925.28		38,925.28
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	370.00		370.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,839.62		10,839.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	74.48		74.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	35,347.45		35,347.45
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	85,556.83	0.00	85,556.83
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,802.36		5,802.36
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	5,802.36	0.00	5,802.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	91,359.19	0.00	91,359.19
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								0.00
									91,359.19

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, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local 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								43,310.72
									43,310.72

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDULICATED 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	40,749.06		40,749.06
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	7,185.92		7,185.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,802.00		25,802.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	73,736.98	0.00	73,736.98
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,382.09		5,382.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	30,378.18							30,378.18
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,382.09	0.00	5,382.09
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	79,119.07	0.00	79,119.07
FEDERAL 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	12,483.70		12,483.70
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,888.65		1,888.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	14,372.35	0.00	14,372.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,118.65		1,118.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,118.65	0.00	1,118.65
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	15,491.00	0.00	15,491.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								0.00
									15,491.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL 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	28,265.36		28,265.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	5,297.27		5,297.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,802.00		25,802.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	59,364.63	0.00	59,364.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	4,263.44		4,263.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	30,378.18							30,378.18
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	4,263.44	0.00	4,263.44
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	63,628.07	0.00	63,628.07
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								63,628.07
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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,685,387.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	108,977.91
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
6. All Other Financing Uses	All	9100	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)				20,000.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,556,409.76

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		102.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,224.59
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.)	1,353,017.80	12,371.01
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,353,017.80	12,371.01
B. Required effort (Line A.2 times 90%)	1,217,716.02	11,133.91
C. Current year expenditures (Line I.E and Line II.B)	1,556,409.76	15,224.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*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

Second Interim
2021-22 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 5750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,223.00	20,000.00		
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					20,000.00	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						19,223.00		
Fund Reconciliation								

Second Interim
2021-22 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 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	39,223.00	39,223.00		

Second Interim
2021-22 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

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-28,622.00

Explanation: The CDE has recategorized some COVID funding from State Funding to Federal Funding and so the revenues have been moved to federal resources from state resources, causing negative amounts.

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

EXCEPTION

FUND	RESOURCE	VALUE
01	7425	-28,622.00

Explanation: The CDE has recategorized some COVID funding from State Funding to Federal Funding and so the revenues have been moved to federal resources from state resources, causing negative amounts.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

EXCEPTION

Explanation: The district has provided a cash flow worksheet in Excel instead of using the CASH form in the state software.

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
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44-69757-0000000

Second Interim
2021-22 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.

Second Interim
2021-22 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

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-28,622.00

Explanation: The CDE has recategorized some COVID funding from State Funding to Federal Funding and so the revenues have been moved to federal resources from state resources, causing negative amounts.

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

FUND	RESOURCE	VALUE
01	7425	-28,622.00

Explanation: The CDE has recategorized some COVID funding from State Funding to Federal Funding and so the revenues have been moved to federal resources from state resources, causing negative amounts.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
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44-69757-0000000

Second Interim
2021-22 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.

**Happy Valley Cash Flow
2021-22 2nd Interim**

		July	August	September	October	November	December	January	February	March	April	May	June	Actuals	TOTAL
A. Beginning Cash	9,110.00	1,258,466	1,285,540	1,161,391	1,087,806	982,956	881,073	1,387,266	1,323,593	1,201,233	1,054,929	1,398,835	1,287,942	1,266,702	1,258,466
B. Receipts															
Revenue Limit:															
State Aid:	8010-8019	95,749	19,848	27,631	(7,730)	-	5,468	4,433	6,361	7,423	7,423	7,423	7,423	-	95,749
Property Tax	8020-8073	1,121,036	2,218	15,958	1,758	456	546,538	2,229	271	18	478,469	2,011	71,110	-	1,121,036
Other	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8259	108,978	7,275	1,952	(15,754)	1,267	7,435	9,477	-	-	5,273	23,541	-	61,290	108,978
Other State Rev	8300-8599	132,742	(2)	6,882	(19,262)	27,500	49,242	3,779	-	(5,144)	2,948	-	-	66,798	132,742
Other Local Rev	8600-8799	195,843	8,363	6,794	(7,727)	686	27,512	56,367	8,497	1,426	-	10,160	-	2,189	195,843
Interfund Transfers	8910-8929	19,223	-	-	-	-	-	-	-	-	-	-	19,223	-	19,223
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8980	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		1,673,571	37,702	59,217	(48,714)	29,909	636,195	76,285	15,130	3,723	494,113	43,135	97,756	130,277	1,673,572
C. Disbursements															
Certificated Salary	1000-1999	732,801	66,298	71,049	76,951	70,457	69,228	68,561	72,472	68,000	65,180	65,000	15,000	12,466	732,801
Classified Salary	2000-2999	216,737	18,501	18,501	18,501	18,501	18,501	18,501	18,501	18,501	18,501	18,501	15,000	6,103	216,737
Employee Benefits	3000-3999	402,024	27,312	29,708	29,146	29,966	29,875	29,792	30,544	30,544	30,544	30,544	25,823	69,798	402,024
Supplies/Services	4000-5999	313,504	59,795	23,636	19,345	787	19,203	26,439	24,592	22,982	23,982	24,982	25,982	31,723	313,504
Capital Outlays	6000-6999	-	-	126	-	(126)	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499	322	-	-	-	-	-	-	-	-	-	-	322	-	322
Interfund Transf Out	7600-7629	20,000	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		1,695,388	171,906	143,021	143,943	119,586	136,808	143,293	146,110	140,028	138,208	139,028	102,127	120,089	1,685,387
Accounts Receivable	9120-9330	97,092	-	-	97,092	-	-	-	-	-	-	-	-	-	97,092
Unexplained Variance:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9510-9659	66,853	10,054	10,219	(9,284)	(12,206)	6,806	3,335	8,621	(10,000)	(12,000)	(15,000)	(16,870)	-	(66,853)
D. Net Cash Flow		27,075	(124,150)	(73,585)	(104,850)	(101,883)	506,193	(63,673)	(122,359)	(146,304)	343,906	(110,892)	(21,241)	10,188	18,424
E. Ending Cash		1,285,540	1,161,391	1,087,806	982,956	881,073	1,387,266	1,323,593	1,201,233	1,054,929	1,398,835	1,287,942	1,266,702	1,276,890	1,276,890

ACTUAL = Green
TENTATIVE = Orange
PROJECTED = Blue

2021-22 HAPPY VALLEY 2ND 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 2021-22 Happy Valley Restricted 2nd Interim Budget contains programs funded from three sources, federal, state, and local.

STATE REVENUES:

Under the current LCFF funding model the district receives restricted state funding for Proposition 20 Lottery, Educator Effectiveness Grant (resource 6266), AB602 (resource 6500) Special Education funding, and Special Education Mental Health (resources 6512/6546) funding. The Special Education (resource 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 Education costs fluctuates with the changes in the Regional Program budget. The District's Special Education costs also fluctuate with the constant change in students that need those services. The 2021-22 Proposition 20 Lottery is estimated at \$65 per ADA. With the implementation of GASB 68 during the 2016-17 fiscal year, the district is required to 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. One time COVID dollars are budgeted and projected to be spent in the current fiscal year.

FEDERAL FUNDING:

The Federal programs in 2022-23 and the 2023-24 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 2021-22 allocations. The Local Assistance Entitlement (resource 3310) is budgeted at the 2021-22 amount for all three years. One time COVID dollars are budgeted to match the anticipated revenues and are expected to be fully spent by fiscal year 2022-23.

LOCAL FUNDING:

Donations carryover has been moved into 2021-22 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 \$52,173 and is set to expire at the end of fiscal year 2023-24.

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 2021-22. A 1% increase was also budgeted in 2021-22 for certificated staff and also the classified administrative assistant salary. For 2022-23 & 2023-24, a 2% step & column increase for both classified and certificated staff was included.

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 2021-22 plan year is \$1,300 per month towards medical based on FTE. In MYP the medical will remain at \$1,300 a month. Restricted program part-time classified staff do not receive benefits.

STRS & PERS rates – The STRS rate has been budgeted at 16.92% in 2021-22; 19.10% in 2022-23; and 19.10% in 2023-24. The PERS rate is budgeted at 22.91% in 2021-22; 26.10% in 2022-23 and 27.10% in 2023-24.

BOOKS, SUPPLIES, CONTRACTS AND OPERATION COSTS –

Revenue for the classroom expenditure budgets have been included in 2021-22. Current classroom expenditure budgets exceed the budgeted revenue which is decreasing fund balance in 2021-22. These budgets have been removed entirely from future years but will be added back if/when revenue is received

to fund these expenditures. Expenditures related to COVID dollars are one time and have been reduced as the COVID dollars are spent.

Capital Outlay – Currently, no expenditures are budgeted in this category in 2021-22 or the two subsequent years.

2021-22 HAPPY VALLEY 2ND 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 (LCFF):

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 2022-23 and 2023-24 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 District is projecting that the District's average daily attendance (ADA) is 102.23 in 2021-22 in relation to budgeted enrollment recorded at 109. The District is then projecting enrollment to remain constant and a slight increase in ADA to 103.55 for both 2022-23 and 2023-24. 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-Proposition 20 Lottery funding is estimated at \$163 per ADA in all budget years. The district will request their allocation of the Mandated Block Grant for 2021-22 instead of opting to file claims. The grant amount is \$3,586.

Federal Revenue:

Funding for Medical Administrative Activities (MAA) has removed in both future year budgets. This funding is only budgeted when notification is received from the MAA Coordinator at the Santa Cruz County Office of Education of an actual payment.

Local Revenue:

A \$4,000 budget for interest revenue has been included for 2021-22 and both future years. Donation amounts have been budgeted to the amounts used in 2021-22 and then have been removed in both future years.

Transfers:

The district will transfer out \$20,000 to the Special Reserve Fund in each MYP year.

Staffing –

Salaries and benefits:

Salary Increase – The 2021-22 Budget includes step & column costs for certificated employees and classified employees as calculated by the financial software. The 2021-22 Budget also includes the 1% salary increase for certificated and classified admin assistant employees as negotiated and settled as part of the July 2020 approval of the multi-year settlement. In the MYP, certificated staff and classified staff salaries were budgeted with a step and column increase of 2% in 2022-23 and 2023-24. The 2022-23 and 2023-24 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 2021-22 Budget the medical is \$1,300 per month based on FTE. In MYP years the medical will remain at \$1,300 per month.

STRS & PERS rates – The STRS rate has been budgeted at 16.92% in 2021-22; 19.10% in 2022-23; and 19.10% in 2023-24. The PERS rate is budgeted at 22.91% in 2021-22; 26.10% in 2022-23; and 27.10% in 2023-24.

Books, Supplies, Contracts, Services, and Operation Cost (objects 4000's and 5000's):

4000s – 2021-22 has been projected based on 2020-21 actual expenditures.

5000s – 2021-22 has been projected based on current year need. A 2% increase for both 2022-23 and 2023-24 has been included to account for potential increases in utility costs.

Conclusions – Even though economic times had been rising year over year, the current crisis that began in 2019-20 will greatly impact every district for the foreseeable future. The Basic Aid districts get less in state aid each year because of a “share the pain” calculation factored into the total LCFF Revenue received, leaving LCFF funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of these actions by raising funds to continue the district’s many vital programs.

There is projected to be 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.

2021/22 HAPPY VALLEY 2nd Interim Budget with 2020/21 Unaudited Actuals Beginning Balances																				
GENERAL FUND 01 - DETAILS - BY RESOURCE																				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
RESOURCE #	6500	6512	6546	6536	6537	3310	3010	3210	3212	3213	3214	3216	3217	3218	3219	4035	5811	6266	6308	7311
NAME	RSP	Mental Hth	Mental Hth	SE Dispute Res	SE Learning Res	PL 94-142	T64 I	ESSR I	ESSR II	ESSR III	ESSR III	ESSR II	GEER II	ESSR III	ESSR III	T64 II	REAP	Ed Effect	Lobby 20	Class BG
MANAGEMENT #	1304	0000	0000	0000	0000	1320	0000	0000	0000	0000	0000	0000	0000	0000	0000	2356	0000	6266	3000	0000
Deferred Revenue																				
8000-8099 - Rev. Limit/Prop. Tax																				
8100-8299 - Federal						14,042	12,973	3,841	-	30,164	-	9,524	2,185	6,203	4,128	2,588	23,330	-		
8300-8599 - State			5,935	870	3,914													21,211		
8600-8799 - Local	35,567																			
TOTAL REVENUE	35,567	-	5,935	870	3,914	14,042	12,973	3,841	-	30,164	-	9,524	2,185	6,203	4,128	2,588	23,330	21,211	8,630	-
1000-Certificated Salaries	36,859					10,772	9,204			9,823	-	6,741	1,546	4,392	2,922	-	-	-	-	-
2000-Classified Salaries	-									1,065	-	2,783	639	1,811	1,200	-	19,832	-	-	-
3000-Benefits	6,771				184	2,239	3,768			4,176	-						1,978	-	6,481	
4000-Books & Supplies	46				28	-	-	2,346		-	-					194	-	-	-	-
5000-Services&Operating	27,034	5,935	-	378	2,000			1,495		15,000						2,204	-	10,700	-	-
6000-Capital Outlay	-															-	-	-	-	-
7100-7200-Other out go	-															-	-	-	-	-
7300-Indirects	5,802					1,031										190	1,720	-		
TOTAL EXPENDITURES	76,513	5,935	-	870	4,278	14,042	12,973	3,841	-	30,164	-	9,524	2,185	6,203	4,128	2,588	23,330	10,700	6,481	-
OTHER SOURCES:																				
8800 TRANS IN																				
7600 TRANS OUT																				
CONTR. REST. TO REST. #8990																				
CONTR UNRES TO UNREST #8980																				
CONTR UNRES TO RESTR. #8980																				
TOTAL OTHER	42,848	-	-	-	365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	(0)	(5,935)	5,935	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(0)	10,511	139	-
ACTUAL BEG. FUND BALANCE	(0)	21,183	5,895	(0)	(0)	-	-	-	-	-	-	-	-	-	(0)	-	(0)	-	53,183	850
END FUND BALANCE	(0)	15,248	11,830	(0)	(0)	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)	10,511	53,322	850

GENERAL FUND - FUND BALANCE										
	U	V	W	X	Y	AA	AB	AC	AD	AD
RESOURCE # NAME MANAGEMENT #	7910 LPSSG 0000	7422 IFI 0000	7425 ELO 0000	7426 ELO 0000	7890 STRS Behalf 0000	9003 Life Loe On 0000	9009 Donation AND/E/Tech	9009 DON. PRG SUP MISC	9015 Wharf to Wharf 0000	9059 NMSFO 0000
Deferred Revenue										
8000-6099 - Rev. Limit/Prop. Tax	-									
8100-8299 - Federal	-									
8300-8599 - State		35,757	(28,822)	-	66,798	-				
8600-8799 - Local	-					-	40,568	57,084	-	-
TOTAL REVENUE	-	35,757	(28,822)	-	66,798	-	40,568	57,084	-	-
1000-Certificated Salaries	-	25,366	13,857	-				32,974	-	-
2000-Classified Salaries	-		6,346	5,868			36,005	-		-
3000-Benefits	-	10,391	6,268	591	66,798		2,705	6,854	-	30
4000-Books & Supplies	-		503			207	-	6,142	-	-
5000-Services&Operating	-		2,580	9			-	3,120	-	-
6000-Capital Outlay	-						-			
7100-7200-Other out go	-									
7300-Indirects	-									
TOTAL EXPENDITURES	-	35,757	29,694	6,468	66,798	207	38,710	49,090	-	30
OTHER SOURCES:										
890X TRANS IN										
760X TRANS OUT										
CONTR. REST. TO REST. #6990								-		
CONTR. UNRES. TO UNRES. #8990										
CONTR. UNRES. TO RESTR. #8980								379		
TOTAL OTHER	-	-	-	-	-	-	-	379	-	-
NET INC/DECR TO FUND BALANCE	-	-	(58,218)	(6,468)	-	(207)	1,858	8,373	-	(90)
ACTUAL BEG. FUND BALANCE	22	-	58,218	6,468	-	717	(10)	22,871	1,811	1,102
END FUND BALANCE	22	-	0		-	510	1,858	22,871	1,811	1,072

2021/22 HAPPY VALLEY 2nd Interim Budget with 2020/21 Unaudited Actuals Beginning Balances													
GENERAL FUND 01 - DETAILS - BY RESOURCE													
	AE	AF	AG	AH	AI	AJ	AK	AL	AM	BB	CC	DD	EE
	UNRESTRICTED										FUND TOTALS		
RESOURCE #	1400	0700	0900	0084	0023	0038	0855	0010	1100				
NAME	EPA	LCAP	GENERAL	Period Tax	Facilities	INSTANTLS	Prof. Dev.	Dist. Ser.	Lottery				
MANAGEMENT #	0000		2801	0000	0000	0000	0000	0000	3000				
Deferred Revenue													
8000-8099 - Rev. Limit/Prop. Tax	21,874	19,026	1,176,885							1,216,785	-	1,216,785	1,216,785
8100-8299 - Federal			-							108,978	108,978	-	108,978
8300-8599 - State			3,598						16,863	132,742	112,483	20,249	132,742
8600-8799 - Local			10,451	52,173					-	195,843	133,219	62,624	195,843
TOTAL REVENUE	21,874	19,026	1,186,922	52,173	-	-	-	-	16,663	1,854,347	354,689	1,299,658	1,854,347
1000-Certificated Salaries	14,596	8,643	538,459	16,481			-			732,800	156,621	576,179	732,800
2000-Classified Salaries	-		147,411				-			218,737	88,326	147,411	218,737
3000-Benefits	7,278	3,516	261,274	8,673			-			402,028	121,287	280,741	402,028
4000-Books & Supplies	-	4,347	2,136	3,851			-		6,817	32,937	15,965	16,960	32,937
5000-Services/Operating	-	2,520	173,282	23,168			-	4,043	7,068	280,566	70,458	210,111	280,566
6000-Capital Outlay	-		-				-			-	-	-	-
7100-7200-Other out go	-		322				-			322	-	322	322
7300-Indirects	-		(8,743)				-			0	8,743	(8,743)	0
TOTAL EXPENDITURES	21,874	19,026	1,112,140	52,173	-	-	-	4,043	13,715	1,865,390	442,420	1,222,971	1,865,390
OTHER SOURCES:													
89XX TRANS IN			19,223							19,223	-	19,223	19,223
76XX TRANS OUT			(20,000)							(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990			-							-	-	-	-
CONTR. UNRES. TO UNREST. #8980			-							-	-	-	-
CONTR. UNRES. TO RESTR. #8990			(43,890)							0	43,890	(43,890)	0
TOTAL OTHER	-	-	(44,467)	-	-	-	-	-	-	(777)	43,890	(44,467)	(777)
NET INCREASE TO FUND BALANCE	-	0	33,316	-	-	-	-	(4,043)	2,948	(11,820)	(44,040)	32,221	(11,820)
ACTUAL BEG. FUND BALANCE	0	-	1,013,016	(0)	2,843	8,318	2,342	11,203	87,388	1,286,856	183,745	1,125,111	1,286,856
END FUND BALANCE	0	0	1,046,332	(0)	2,843	8,318	2,342	7,160	90,336	1,277,036	119,705	1,157,331	1,277,036
													3/1/2022

3/1/2022

2022/23 HAPPY VALLEY Projected Budget with 2021/22 Projected Budget Beginning Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE																																								
A		B		C		D		E		F		G		H		I		J		K		L		M		N		O		P		Q		R		S				
RESOURCE #		6512		6546		6538		6537		3316		3010		3210		3212		3213		3214		3216		3217		3218		3219		4035		5811		6266		6300		7311		
MANAGEMENT #		Mental Hth 0000		Mental Hth 0000		SE Dispute Rte 0000		SE Learning Rec 0000		PL 94-142 1320		Title I 0000		ESSER I 0000		ESSER II 0000		ESSR III 0000		ESSR III 0000		ESSR II 0000		GEER II 0000		ESSR III 0000		Title II 2356		REAP 0000		Ed Effect 6266		Lobby 20 3000		Class BG 0000				
Deferred Revenue																																								
8000-8099 - Rev. Lim/Prop. Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8100-8299 - Federal		-	-	-	-	-	-	-	-	14,042	-	12,973	-	40,521	-	42,691	-	42,691	-	18,214	-	18,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8300-8599 - State		-	-	5,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8600-8799 - Local		30,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL REVENUE		30,567	-	5,935	-	-	-	-	-	14,042	-	12,973	-	40,521	-	42,691	-	42,691	-	18,214	-	18,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1000-Certificated Salaries		38,704	-	-	-	(0)	-	-	-	10,987	-	9,246	-	25,183	-	16,898	-	16,898	-	12,932	-	(0)	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	
2000-Classified Salaries		-	-	-	-	-	0	-	-	-	-	-	-	4,052	-	7,702	-	7,702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3000-Benefits		8,825	-	-	-	-	-	-	-	2,239	-	3,727	-	11,288	-	8,103	-	8,103	-	5,382	-	(0)	-	(0)	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	
4000-Books & Supplies		48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5000-Services&Operating		27,575	6,054	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6000-Capital Outlay		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7100-7200-Other out go		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7300-Indebts		5,340	-	-	-	-	-	-	-	926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL EXPENDITURES		81,820	6,054	-	-	0	(0)	(0)	(0)	14,152	-	12,973	-	40,521	-	42,691	-	42,691	-	18,214	-	(0)	-	0	-	0	-	8,575	-	2,588	-	168	1,962	-	-	-	-	-		
OTHER SOURCES:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
88XX TRANS IN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
78XX TRANS OUT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CONTR. REST. TO REST. #8990		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CONTR UNRES TO UNREST #8990		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CONTR. UNRES TO RESTR. #8990		51,053	-	-	-	-	-	-	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL OTHER		51,053	-	-	-	-	-	-	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
NET INC/DECR TO FUND BALANCE		0	(6,054)	6,935	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	-	-	-	0	-	0	-	(0)	-	0	-	(0)	-	(0)	-	8,575	-	2,588	-	168	1,962	-	-	-	-	-		
ACTUAL BEG. FUND BALANCE		(0)	15,248	11,830	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
END FUND BALANCE		(0)	9,194	17,765	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	-	-	-	0	-	0	-	-	-	0	-	(0)	-	(0)	-	(0)	-	2,588	-	1,962	-	-	-	-	-	-		

T												
U												
V												
W												
X												
Y												
AA												
AB												
AC												
AD												
RESOURCE #	7510	7422	7425	7426	7000	9003	9009	9009	9015	9009	9015	9009
NAME	LPSRG	PI	ELO	ELO	STRG	Life Lg	Donation	Don. PRG SUP	/hart to Wh	Don. PRG SUP	/hart to Wh	Don. PRG SUP
MANAGEMENT #	0000	0000	0000	0000	0000	0000	ADCE/Tech	MISC	0000	MISC	0000	0000
Deferred Revenue												
8000-8099 - Rev. Limit/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	-	-	-
8300-8599 - State	-	-	-	-	-	-	-	-	-	-	-	-
8600-8799 - Local	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-	-	-
1000-Certificated Salaries	-	(0)	0	0	-	-	-	-	-	-	-	-
2000-Classified Salaries	-	-	(0)	(0)	-	-	-	0	-	-	-	-
3000-Benefits	-	0	0	(0)	-	-	-	-	-	-	-	-
4000-Books & Supplies	-	-	-	-	-	-	-	-	-	-	-	-
5000-Services&Operating	-	-	(0)	(0)	-	-	-	-	-	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	0	(0)	(0)	-	-	-	-	-	-	-	-
OTHER SOURCES:												
890X TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-
760X TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES. TO UNRES. #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE	-	(0)	0	0	-	-	-	-	-	-	-	-
ACTUAL BEG. FUND BALANCE	22	-	0	-	-	510	1,858	22,871	1,811	22,870	1,811	1,072
END FUND BALANCE	22	(0)	0	0	-	510	1,858	22,870	1,811	22,870	1,811	1,072

2022/23 HAPPY VALLEY Projected Budget with 2021/22 Projected Budget Beginning Balances																
GENERAL FUND 01 - DETAILS - BY RESOURCE																
RESOURCE #	AE	AF	AG	AH	UNRESTRICTED				AI	AJ	AK	AL	AM	FUND TOTALS		
MANAGEMENT #					0000	0000	0000	0000	0000	0000	0000	0000	0000	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Deferred Revenue																
8000-9099 - Rev. Lim/Prop. Tax	20,710	22,733	1,194,598	-	-	-	-	-	-	-	-	-	-	1,238,042	1,238,042	1,238,042
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	180,934	-	180,934
8300-8599 - State	-	-	3,586	-	-	-	-	-	-	-	-	-	16,693	79,363	20,249	99,912
8600-8799 - Local	-	-	9,365	52,173	-	-	-	-	-	-	-	-	-	92,108	61,541	92,108
TOTAL REVENUE	20,710	22,733	1,207,953	52,173	-	-	-	-	-	-	-	-	18,693	1,390,695	1,319,832	1,580,695
1000-Certified Salaries	13,848	10,816	561,549	21,811	-	-	-	-	-	-	-	-	-	722,962	608,025	722,962
2000-Classified Salaries	-	-	150,541	-	-	-	-	-	-	-	-	-	-	183,628	150,541	183,628
3000-Benefits	6,862	4,097	289,347	9,723	-	-	-	-	-	-	-	-	-	33,087	106,502	418,532
4000-Books & Supplies	-	4,347	2,135	3,851	-	-	-	-	-	-	-	-	6,617	6,731	16,850	23,681
5000-Services&Operating	-	3,473	181,748	18,788	-	-	-	-	-	-	-	4,124	7,240	274,636	61,283	274,636
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	322	-	-	-	-	-	-	-	-	-	-	322	322	322
7300-Indirects	-	-	(7,895)	-	-	-	-	-	-	-	-	-	-	0	(7,895)	0
TOTAL EXPENDITURES	20,711	22,733	1,177,947	52,173	-	-	-	-	-	-	-	4,124	13,867	1,623,762	1,291,245	1,823,762
OTHER SOURCES:																
8900 TRANS IN	-	-	19,223	-	-	-	-	-	-	-	-	-	-	-	19,223	19,223
7600 TRANS OUT	-	-	(20,000)	-	-	-	-	-	-	-	-	-	-	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO UNRES #8990	-	-	(51,183)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	(51,183)	-	-	-	-	-	-	-	-	-	-	51,183	(51,183)	0
NET INCR/DECR TO FUND BALANCE	(1)	(0)	(22,034)	0	-	-	-	-	-	-	-	-	-	(777)	(91,940)	(777)
ACTUAL BEG. FUND BALANCE	0	0	1,046,332	(0)	2,543	8,316	2,342	7,100	90,336	1,277,036	119,705	1,157,331	1,157,331	1,277,036	1,277,036	1,277,036
END FUND BALANCE	(1)	(0)	1,024,298	0	2,543	8,316	2,342	3,037	90,142	1,243,193	109,214	1,133,978	1,133,978	1,243,193	1,243,193	1,243,193

T												
U												
V												
W												
X												
Y												
AA												
AB												
AC												
AD												
RESOURCE #	7410	7422	7425	7428	7430	9003	9009	9015	9059			
NAME	LPB/G	IPY	ELO	ELO	STTS benefit	Life Ins	Donation	CHL PRG SU	WMSFO			
MANAGEMENT #	0000	0000	0000	0000	0000	0000	ADVERTICAL	MISC	0000			
Deferred Revenue	-	-	-	-	-	-	-	-	-			
8000-8099 - Rev. Limit/Prop. Tax	-	-	-	-	-	-	-	-	-			
8100-8299 - Federal	-	-	-	-	-	-	-	-	-			
8300-8599 - State	-	-	-	-	66,798	-	-	-	-			
8600-8799 - Local	-	-	-	-	-	-	-	(0)	-			
TOTAL REVENUE	-	-	-	-	66,798	-	-	(0)	-			
1000-Certified Salaries	-	(0)	-	-	66,798	-	-	(0)	-			
2000-Classified Salaries	-	-	(0)	-	-	-	-	0	-			
3000-Benefits	-	0	0	(0)	66,798	-	-	-	-			
4000-Books & Supplies	-	-	-	-	-	-	-	-	-			
5000-Services/Operating	-	-	(0)	(0)	-	-	-	(0)	-			
6000-Capital Outlay	-	-	-	-	-	-	-	-	-			
7100-7200-Other out go	-	-	-	-	-	-	-	-	-			
7300-Indirects	-	-	-	-	-	-	-	-	-			
TOTAL EXPENDITURES	-	(0)	0	(0)	66,798	-	0	(0)	-			
OTHER SOURCES:	-	-	-	-	-	-	-	-	-			
88XX TRANS IN	-	-	-	-	-	-	-	-	-			
78XX TRANS OUT	-	-	-	-	-	-	-	-	-			
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-			
CONTR. UNRES. TO UNRES. #8990	-	-	-	-	-	-	-	-	-			
CONTR. UNRES. TO RESTR. #8990	-	-	-	-	-	-	-	-	-			
TOTAL OTHER	-	-	-	-	-	-	-	-	-			
NET INCR/DECR TO	-	0	(0)	0	-	-	(0)	(0)	-			
FUND BALANCE	22	(0)	0	0	-	510	1,858	22,870	1,811			
ACTUAL BEG. FUND BALANCE	22	(0)	0	0	-	510	1,858	22,870	1,811			
END FUND BALANCE	22	(0)	0	0	-	510	1,858	22,870	1,811			

2023/24 HAPPY VALLEY Projected Budget with 2022/23 Projected Budget Beginning Balances													
GENERAL FUND 01 - DETAILS - BY RESOURCE													
RESOURCE # NAME MANAGEMENT #	AE		AF		AG		AH		AJ		AK		EE
	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0004 Payroll Tax 0000	0638 INSTANTILLS 0000	0855 Prof. Dev. 0000	0010 DIRECT SRV 0000	1100 LOTTERY 3800	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL	
Deferred Revenue													
8000-8099 - Rev. Limit/Prop. Tax	20,710	25,057	1,215,144	-	-	-	-	-	1,260,911	-	1,260,911	1,260,911	
8100-8299 - Federal	-	-	-	-	-	-	-	-	52,993	52,993	-	52,993	
8300-8599 - State	-	-	3,586	-	-	-	-	16,663	99,612	79,363	20,249	99,612	
8600-8799 - Local	-	-	8,368	52,173	-	-	-	-	92,106	30,567	61,541	92,106	
TOTAL REVENUE	20,710	25,057	1,226,098	52,173	-	-	-	16,663	1,505,583	162,862	1,342,701	1,505,583	
1000-Certificated Salaries	13,828	12,346	627,950	22,247	-	-	-	-	737,464	60,993	678,471	737,464	
2000-Classified Salaries	-	-	113,856	-	-	-	-	-	133,791	18,935	113,856	133,791	
3000-Benefits	6,783	4,623	298,409	9,723	-	-	-	-	403,048	83,510	319,538	403,048	
4000-Books & Supplies	-	4,347	2,135	3,851	-	-	-	6,617	23,081	6,731	16,350	23,881	
5000-Services&Operating	-	3,741	185,363	16,352	-	-	3,026	7,385	252,424	36,527	215,897	252,424	
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	
7100-7200-Other out go	-	-	322	-	-	-	-	-	322	-	322	322	
7300-Indirects	-	-	(6,105)	-	-	-	-	-	0	8,105	(8,105)	0	
TOTAL EXPENDITURES	20,712	25,057	1,219,850	52,173	-	-	3,026	14,002	1,550,731	215,800	1,334,930	1,550,731	
OTHER SOURCES:													
8800 TRANS IN	-	-	19,223	-	-	-	-	-	19,223	-	19,223	19,223	
7600 TRANS OUT	-	-	(20,000)	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)	
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-	
CONTR. UNRES TO UNRES. #8990	-	-	-	-	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8990	-	-	(52,638)	-	-	-	-	-	(52,638)	52,638	(2,638)	0	
TOTAL OTHER	-	-	(33,615)	-	-	-	-	-	(777)	52,638	(53,615)	(777)	
NET INCR/DECR TO FUND BALANCE	(2)	0	(45,467)	(0)	-	-	(3,026)	2,681	(45,944)	(100)	(45,844)	(45,944)	
ACTUAL BEG. FUND BALANCE	(1)	(0)	1,024,298	0	4,318	2,342	3,037	93,142	1,243,193	109,214	1,133,979	1,243,193	
END FUND BALANCE	(2)	(0)	978,831	(0)	8,318	2,342	0	95,803	1,197,248	109,114	1,088,134	1,197,248	

3/1/2022

2021/22 HAPPY VALLEY 2nd Interim Budget with 2020/21 Unaudited Actuals Beginning Balances

	2021/22			2022/23			2023/24		
	2nd Interim			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
08/09 Deferred Revenue									
8000-8099 - Rev. Limit/Property Tax**	1,216,785	-	1,216,785	1,238,042	-	1,238,042	1,260,911	-	1,260,911
8100-8299 - Federal	-	108,978	108,978	-	160,934	160,934	-	52,933	52,933
8300-8599 - State	20,249	112,493	132,742	20,249	79,363	99,612	20,249	79,363	99,612
8600-8799 - Local	62,624	133,219	195,843	61,541	30,567	92,108	61,541	30,567	92,108
TOTAL REVENUE	1,299,658	354,689	1,654,347	1,319,832	270,863	1,590,695	1,342,701	162,862	1,505,563
1000-Certificated Salaries	576,179	156,621	732,800	608,025	114,938	722,962	676,471	60,993	737,464
2000-Classified Salaries	147,411	69,325	216,737	150,541	33,087	183,628	113,856	19,935	133,791
3000-Benefits	280,741	121,287	402,028	310,030	108,502	418,532	319,538	83,510	403,048
4000-Books & Supplies	16,950	15,988	32,937	16,950	6,731	23,681	16,950	6,731	23,681
5000-Service&Operating	210,111	70,456	280,566	213,373	61,263	274,636	215,997	36,527	252,424
6000-Capital Outlay	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	322	-	322	322	-	322	322	-	322
7300-Indirects	(8,743)	8,743	0	(7,995)	7,995	0	(8,105)	8,105	0
TOTAL EXPENDITURES	1,222,971	442,420	1,665,390	1,291,245	332,517	1,623,762	1,334,930	215,800	1,550,731
OTHER SOURCES:									
89XX TRANS IN	19,223	-	19,223	19,223	-	19,223	19,223	-	19,223
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(43,690)	43,690	0	(51,163)	51,163	0	(52,838)	52,838	0
TOTAL OTHER	(44,467)	43,690	(777)	(51,940)	51,163	(777)	(53,615)	52,838	(777)
NET INCR/DECR TO FUND BALANCE	32,221	(44,040)	(11,820)	(23,353)	(10,491)	(33,843)	(45,844)	(100)	(45,944)
ACTUAL BEG. FUND BALANCE	1,125,111	163,745	1,288,856	1,157,331	119,705	1,277,036	1,133,979	109,214	1,243,193
END FUND BALANCE	1,157,331	119,705	1,277,036	1,133,979	109,214	1,243,193	1,088,134	109,114	1,197,249

Reserve for Economic Uncertainty (REU)

84,270

82,188

78,537

2021/22 HAPPY VALLEY 1st Interim Budget Variances with 20/21 Unaudited Actuals Beginning Balances

	2021/22			2021/22			2021/22			Explanation of Variance
	1st Interim		Total	2nd Interim		Total	Variance 1st Interim to 2nd Interim			
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	Total	
08/09 Deferred Revenue										
8000-8099 - Rev. Limit/Property Tax**	1,201,686	-	1,201,686	1,216,785	-	1,216,785	15,099	-	15,099	Estimated Property tax increase
8100-8299 - Federal	-	110,237	110,237	-	108,978	108,978	-	(1,259)	(1,259)	Changes to Federal budget to match allocations
8300-8599 - State	18,921	89,862	108,883	20,249	112,493	132,742	1,328	22,831	24,159	Increase for Educator Effectiveness Grant
8600-8799 - Local	57,256	156,509	213,765	62,824	133,219	196,043	5,368	(23,290)	(17,922)	Reduced AB602 revenue for new student
TOTAL REVENUE	1,277,863	356,407	1,634,270	1,299,858	354,689	1,654,547	21,795	(1,718)	20,077	
1000-Certificated Salaries	589,062	153,087	742,149	578,179	156,621	734,800	(12,883)	3,534	(9,349)	Adjustments made to salaries to match projected needs
2000-Classified Salaries	151,783	55,043	206,826	147,411	69,325	216,737	(4,372)	14,282	9,911	Adjustments made to salaries to match projected needs
3000-Benefits	284,813	131,369	416,182	280,741	121,267	402,028	(4,072)	(10,082)	(14,155)	Reduced benefits to match projected needs.
4000-Books & Supplies	13,364	14,703	28,067	16,950	15,988	32,937	3,586	1,285	4,871	Increased needs for classroom materials and supplies
5000-Services/Operating	182,728	58,145	240,871	210,111	70,456	280,566	17,385	12,311	28,695	Increase in facility repair and maintenance costs & Educator Effectiveness Grant
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	
7100-7200-Other out go	322	-	322	322	-	322	-	-	-	
7300-Indirects	(8,380)	8,380	-	(8,743)	8,743	0	(363)	364	0	
TOTAL EXPENDITURES	1,223,691	420,726	1,644,417	1,222,971	442,420	1,665,390	(720)	21,894	20,974	
OTHER SOURCES:										
8800 TRANS IN	19,223	-	19,223	19,223	-	19,223	-	-	-	
7800 TRANS OUT	(20,000)	-	(20,000)	(20,000)	-	(20,000)	-	-	-	
CONTR. REST TO REST #8990	-	-	-	-	-	-	-	-	-	
CONTR. UNRES TO UNRES #8980	-	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8990	(9,336)	9,336	-	(43,890)	43,890	0	(34,354)	34,354	-	
TOTAL OTHER	(10,113)	9,336	(777)	(44,467)	43,890	(777)	-	-	-	
NET INCREASE TO FUND BALANCE	44,059	(54,983)	(10,923)	32,221	(44,040)	(11,819)	(11,839)	10,942	(897)	
ACTUAL BEG. FUND BALANCE	1,125,111	163,745	1,288,856	1,125,111	163,745	1,288,856	-	-	-	
END FUND BALANCE	1,169,170	108,763	1,277,933	1,157,331	119,705	1,277,036	(11,839)	10,942	(897)	

2021/22 HAPPY VALLEY 2nd Interim Budget with 2020/21 Unaudited Actuals Beginning Balances

ALL FUNDS											
	A		B		C		D		E		J
	Fund 01		Fund 13		Fund 17		Fund 25		Fund 35		
	GENERAL	CAFETERIA	SPECIAL RESERVE	CAP. FAC.	Hardship Building	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	1,216,785.00									\$ 1,216,785.00	
8100-8299 - Federal	108,977.55									\$ 108,977.55	
8300-8599 - State	132,742.24	\$ -								\$ 132,742.24	
8600-8799 - Local	195,842.70	\$ -	\$ 1,500.00	4,737.00		250.00			\$ 250.00	\$ 202,329.70	
TOTAL REVENUE	1,654,347.49	\$ -	\$ 1,500.00	4,737.00	\$ -	250.00	\$ -	\$ -	\$ 250.00	\$ 1,660,834.49	
1000-Certificated Salaries	732,800.10									\$ 732,800.10	
2000-Classified Salaries	216,736.67									\$ 216,736.67	
3000-Benefits	402,027.54									\$ 402,027.54	
4000-Books & Supplies	32,937.26									\$ 32,937.26	
5000-Services&Operating	280,566.47								\$ -	\$ 280,566.47	
6000-Capital Outlay	-									\$ -	
7100-7200-Other out go	322.00									\$ 322.00	
7300-Indirects	0									\$ 0	
TOTAL EXPENDITURES	1,665,390.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,665,390.40	
OTHER SOURCES:											
89XX TRANS IN	19,223.00									\$ 19,223.00	
76XX TRANS OUT	(20,000.00)	\$ -	20,000.00	\$ -		(19,223.00)			\$ (19,223.00)	\$ (39,223.00)	
CONTR. REST. TO REST. #8990	-		\$ -						\$ -	\$ -	
CONTRIB FLEX - #8998/8997	-								\$ -	\$ -	
CONTR UNRES TO UNREST #8980	-								\$ -	\$ -	
CONTR. UNRES TO RESTR. #8980	0.01								\$ -	\$ -	
TOTAL OTHER	(776.99)	\$ -	\$ 20,000.00	\$ -	\$ -	(19,223.00)	\$ -	\$ -	(19,223.00)	\$ 0	
NET INCR/DECR TO FUND BALANCE	\$ (11,819.90)	\$ -	\$ 21,500.00	\$ 4,737.00	\$ -	(18,973.00)			(18,973.00)	\$ (4,555.90)	
ACTUAL BEG. FUND BALANCE	1,288,856.09	\$ 1.16	\$ 329,634.41	\$ 9,721.19	\$ -	\$ 57,592.29	268,235.34	828,306.47	1,156,134.10	\$ 2,784,346.95	
END FUND BALANCE	1,277,036.19	\$ 1.16	\$ 351,134.41	\$ 14,458.19	\$ -	\$ 38,619.29	268,235.34	829,306.47	1,137,161.10	\$ 2,779,791.05	
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 84,269.52	FUND 17 - REU	\$ 84,269.52								
		FUND 17 - UNREST.	\$ 266,864.89								

Happy Valley School District Board Meeting Schedule 2022-2023

Draft

Wednesday, August 17, 2022	3:30 pm
Wednesday, September 14, 2022	3:30 pm
Wednesday, October 12, 2022	3:30 pm
Wednesday, November 9, 2022	3:30 pm
Wednesday, December 14, 2022	3:30 pm
Wednesday, January 11, 2023	3:30 pm
Wednesday, February 8, 2023	3:30 pm
Wednesday, March 8, 2023	3:30 pm
Wednesday, April 19, 2023	3:30 pm
Wednesday, May 10, 2023	3:30 pm
Wednesday, June 7, 2023	3:30 pm
Wednesday, June 14, 2023	3:30 pm

ReqPay12d

Board Report

Checks Dated 02/01/2022 through 02/28/2022

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM	Comment	Expensed Amount	Check Amount
990437	02/07/2022	AT&T	01-0000-0-0000-2700-5900-200-2801 PHONE		106.28	
			01-0000-0-0000-7200-5900-200-2801 PHONE		35.43	141.71
990438	02/07/2022	BOWIE, CRAIG	01-3213-0-1110-1000-5800-200-0000 OUTDOOR LEARNING ESSER FUNDS			1,898.75
990439	02/07/2022	DASSEL'S PETROLEUM	01-0000-0-0000-8100-5511-200-2801 PROPANE			130.95
990440	02/07/2022	Doolan, Lindsey A	01-9009-0-1110-1000-4300-200-RM03 ROOM 3 MATERIALS AND SUPPLIES			109.78
990441	02/07/2022	MOMENTUM IN TEACHING, LLC	01-6264-0-1110-1000-5200-200-0000 ED EFFECTIVENESS GRANT PROF DEV			3,101.00
990442	02/07/2022	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5511-200-2801 ELECTRIC			1,638.30
990443	02/07/2022	ROBERTSON & ASSOC CPAS	01-0000-0-0000-7191-5809-200-2801 AUDIT			787.50
990444	02/07/2022	SISC 3	01-0000-0- - -9514- - FEB 2022 MEDICAL 01-0000-0- - -9524- - FEB 2022 MEDICAL		11,890.00 2,762.00	14,652.00
990445	02/07/2022	Stewart, Michelle A	01-0000-0-0000-2700-4350-200-2801 OFFICE/BATHROOM SUPPLIES			59.92
990446	02/07/2022	Tom-Conway, Katherine E	01-9009-0-1110-1000-4300-200-MURT ART SUPPLIES REIMBURSEMENT			21.79
990447	02/07/2022	US BANK	01-0000-0-0000-8100-4350-200-2801 COVID, SAFETY AND OFFICE SUPPLIES 01-1100-0-0000-2700-4350-200-3000 COVID, SAFETY AND OFFICE SUPPLIES		326.90 13.67	
			01-3210-0-1110-1000-4300-200-2801 COVID, SAFETY AND OFFICE SUPPLIES		74.52	415.09
990448	02/07/2022	WALLACE READER	01-0000-0-0000-8100-5800-200-2801 YARD MAINT			520.00
991000	02/15/2022	ARTURO RIVERA MORALES	01-0000-0-0000-8100-5524-200-2801 JANITORIAL SERVICE			2,000.00
991001	02/15/2022	BONNY DOON ELEM SCHOOL DIST	01-1100-0-0000-2700-4350-200-3000 KIDS KN95 KIDS MASKS 01-3210-0-1110-1000-4300-200-2801 KIDS KN95 KIDS MASKS		726.04 248.46	974.50
991002	02/15/2022	DeMeyer-Guyer, Sarah E	01-9009-0-1110-1000-4300-200-RM06 ROOM 6 MATERIALS AND SUPPLIES			41.79
991003	02/15/2022	ESSENTIAL OPERATIONS INC	01-0000-0-0000-8100-5800-200-2801 SEPTIC SERVICE			793.50

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Checks Dated 02/01/2022 through 02/28/2022

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-O000-SSS-MMM	Comment	Expensed Amount	Check Amount
991004	02/15/2022	GREENWASTE RECOVERY INC	01-0000-0-0000-8100-5523-200-2801	GARBAGE		530.74
991005	02/15/2022	KT MECHANICAL INC	01-0000-0-0000-8100-5600-200-2801	SERVICE FURNACE ROOM 2		460.28
991006	02/15/2022	LAUZIER, KATELYN	01-0700-0-1110-1000-4300-200-2801	OT SPED AND OT STUDENT ENGAGEMENT MATERIALS	29.00	
991007	02/15/2022	NCS PEARSON, INC	01-6500-0-5770-3140-5800-200-1304	OT SPED AND OT STUDENT ENGAGEMENT MATERIALS	425.00	454.00
991008	02/15/2022	Royer, Kate	01-6500-0-5770-1120-4300-200-1304	SPED BOT 2 MATERIALS AND SUPPLIES		728.02
991009	02/15/2022	SAN LORENZO LUMBER	01-9009-0-1110-1000-4300-200-RM01	ROOM 1 MATERIALS AND SUPPLIES		317.13
991010	02/15/2022	SANTA CRUZ PIPEFITTERS	01-9003-0-1110-1000-4300-200-CFFG	FERTILIZER GRANT SUPPLIES	32.41	
991011	02/15/2022	SANTA CRUZ SENTINEL	01-9009-0-1110-1000-4300-200-OPLL	GARDEN MATERIALS AND SUPPLIES	64.46	96.87
991012	02/15/2022	SCI CONSULTING GROUP	01-0000-0-0000-8100-5600-200-2801	LEAK LOCATION AND REPAIR		2,275.00
991013	02/15/2022	SOUND AND SIGNAL INC	01-0000-0-0000-7100-5900-200-2801	LEGAL NOTICE AND PROOF		134.40
991014	02/15/2022	US BANK EQUIPMENT FINANCE	01-0000-0-0000-7200-5800-200-2801	PARCEL TAX CONSULT/SERVICES		1,305.00
991015	02/15/2022	WALLACE READER	01-0000-0-0000-8100-5600-200-2801	SERVICE TO BELL SYSTEM		340.00
991016	02/15/2022	Western Psychological Services	01-1100-0-0000-7100-5600-200-3000	COPIER LEASE	33.13	
991776	02/22/2022	B&B SMALL ENGINE	01-1100-0-0000-7200-5600-200-3000	COPIER LEASE	132.54	
991777	02/22/2022	CARLY PERLMAN	01-1100-0-1110-1000-5600-200-3000	COPIER LEASE	497.03	662.70
			01-0000-0-0000-8100-4350-200-2801	YARD MATERIALS AND SUPPLIES		38.16
			01-6500-0-5770-1120-4300-200-1304	SPED MATERIALS AND SUPPLIES		209.84
			01-0000-0-0000-8100-5600-200-2801	SERVICE AND REPAIR OF STRING TRIMMER		207.86
			01-0700-0-1110-1000-5800-200-2801	COUNSELING SERVICES	600.00	
			01-6512-0-5770-3120-5800-200-0000	COUNSELING SERVICES	480.00	1,080.00

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Board Report

Checks Dated 02/01/2022 through 02/28/2022

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-O000-SSS-MMM	Comment	Expensed Amount	Check Amount
991778	02/22/2022	DeMeyer-Guyer, Sarah E	01-9009-0-1110-1000-4300-200-RM06	ROOM 6 MATERIALS AND SUPPLIES		37.10
991779	02/22/2022	SAN LORENZO LUMBER	01-0000-0-0000-8100-4350-200-2801	YARD MAINT SUPPLIES		73.70
991780	02/22/2022	Seffinger, Steve H	01-0084-0-1110-1000-4300-200-0000	PARCEL SCIENCE MATERIALS AND SUPPLIES		54.40
991781	02/22/2022	Stewart, Michelle A	01-0700-0-1110-1000-4300-200-2801	PEACE PATH SUPPLIES		40.54
991782	02/22/2022	TEACHER CREATED MATERIALS, INC	01-0700-0-1110-1000-4300-200-2801	SOCIAL STUDIES DIVERSITY BOOKS		2,884.15
992482	02/28/2022	JOHNSON CONTROLS SECURITY	01-0000-0-0000-8100-5800-200-2801	OFFICE, SCHOOL, ROOM 3 AND LIBRARY SUPPLIES		125.99
992483	02/28/2022	LAAMSHA YOUNG	01-9009-0-1110-1000-5800-200-LIBR	LIBR CONSULT AND WORKDAY		500.00
992484	02/28/2022	LAUZIER, KATELYN	01-0084-0-1110-1000-5800-200-0000	OT SPED AND CLASSROOM SUPPORT	115.00	
			01-6500-0-5770-3140-5800-200-1304	OT SPED AND CLASSROOM SUPPORT	755.00	870.00
992485	02/28/2022	LIEBERT CASSIDY WHITMORE	01-0000-0-0000-7191-5809-200-2801	LEGAL - MOU	280.50	
				LEGAL NEGOTIATIONS	469.00	749.50
992486	02/28/2022	MRC SMART TECHNOLOGY SOLUTIONS	01-1100-0-0000-7100-5600-200-3000	COPIER USAGE	8.82	
			01-1100-0-0000-7200-5600-200-3000	COPIER USAGE	35.28	
			01-1100-0-1110-1000-5600-200-3000	COPIER USAGE	132.32	176.42
992487	02/28/2022	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5511-200-2801	PUMP HOUSE		27.03
992488	02/28/2022	SANTA CRUZ PIPEFITTERS	01-0000-0-0000-8100-5600-200-2801	PLUMBLING		1,185.00
992489	02/28/2022	STAPLES CREDIT PLAN	01-1100-0-0000-2700-4350-200-3000	OFFICE, SCHOOL, ROOM 3 AND LIBRARY SUPPLIES	219.34	
			01-1100-0-0000-7200-4350-200-3000	OFFICE, SCHOOL, ROOM 3 AND LIBRARY SUPPLIES	73.11	
			01-9009-0-1110-1000-4300-200-LIBR	OFFICE, SCHOOL, ROOM 3 AND LIBRARY SUPPLIES	25.69	

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Checks Dated 02/01/2022 through 02/28/2022

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-O000-SSS-MMM	Comment	Expensed Amount	Check Amount
992489			01-9009-0-1110-1000-4300-200-RM03 OFFICE, SCHOOL, ROOM 3 AND LIBRARY SUPPLIES		43.59	361.73
Total Number of Checks					44	43,212.14

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	44	43,212.14
Total Number of Checks		44	43,212.14
Less Unpaid Tax Liability			.00
Net (Check Amount)			43,212.14

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