



Hydesville Elementary School District

3050 Johnson Rd. • Hydesville, CA • 95547-0551

Board of Trustees Meeting Agenda

Monday, March 14th, 2022 • 5:30 PM Closed Session; 6:30 PM (Regular Session)

Hydesville Elementary Cafeteria/Gym

1.0 Call to Order

2.0 Public Comment on Closed Session Items *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes.*

3.0 Convene to Closed Session *With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54945.5.*

3.1 Personnel

3.1.1 Public Employment: Business Manager

3.1.2 Public Employment: Certificated Leave Request

3.2 Conference with Labor Negotiators (Gov. Code §54957)

3.2.1 Hydesville Teachers Association

3.2.2 Superintendent

4.0 Reconvene to Open Session

4.1 Report Action Taken During Closed Session

4.2 Flag Salute

5.0 Approval of Agenda Order *The Board of Trustees reserves the right to change the order in which agenda items are discussed and/or acted upon at this meeting. Subject to further action by the Board, this meeting will proceed as provided in this agenda. Items may be added to this agenda for discussion or action only as permitted by law.*

6.0 Public Comment *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes.*

7.0 Consent Agenda

7.1 Approval of Minutes, February 14th, 2022 Regular Board Meeting (Attachment 1)

7.2 Approval of Warrants (Attachment 1)

8.0 Community Comment Related to LCAP - *Members of the community may provide input and discussion pertaining to the Local Control Accountability Plan in an effort to address State Priority 8 (increase opportunities for parents and families to be involved in school decision-making processes).*



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9.0 Reports

- 9.1 Superintendent-Principal
- 9.2 Staff
- 9.3 Hydesville Parent Group
- 9.4 Hydesville Sports Booster Club
- 9.5 Communications
 - 9.5.1 Email communication - Attorneys for Children's Health Defense - California Chapter (Attachment 2)

10.0 Information Items

- 10.1 Attendance and Enrollment Update (Attachment 3)
- 10.2 8th Grade Trip Tentative Itinerary (Attachment 4)
- 10.3 Form 700 Reminder (Attachment 5)
- 10.4 District Sunshine for Bargaining with HTA (Attachment 6)

11.0 Discussion/Possible Action Items

- 11.1 Consider and Discuss Approval of Positive Certification of Second Interim Report (Attachment 7)
- 11.2 Consideration of and Possible Action on Resolution Regarding Certificated Reduction in Force (2.0 F.T.E. - Layoff) (Attachment 8)
- 11.3 Consider and Discuss Changes to the 8th Grade Trip Chaperone Policy (Attachment 9)
- 11.4 Consider CSBA Ballot Response (Attachment 10)
- 11.5 Consider and Discuss Approval of Annual Audit (Attachment 11)
- 11.6 Consider and Discuss Auditor Selection (Attachment 12)

12.0 Board Member Comments

13.0 Announcements

13.1 Upcoming Calendar of Events:

Pi Day	March 14th
History Project Viewing Night	5-6pm, March (date tbd)
Sports Boosters Meeting	March 22nd
HPG Meeting	2pm, April 6th

13.2 Next Board Meeting: April 11th, 2022. Begins at 5:30 PM



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13.3 Recommended additions to the agenda can be submitted to the board president or Superintendent seven (7) days prior to the next regular meeting date.

14.0 Adjournment

NOTICE: Any writing, not exempt from public disclosure under the California Public Records Act, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the Hydesville Elementary School office.

NOTICE: Hydesville Elementary School adheres to the Americans with Disabilities Act. Should you require special accommodations or auxiliary aids and services in order to participate in the Board meeting, please contact the Superintendent.

ADDRESSING THE BOARD	REGULAR SESSION
<i>You may speak on a matter not on the agenda at the beginning of a regular meeting during the time reserved for public comment. After being recognized by the President, you will be allowed three minutes for your presentation. The Board will take no action on the matter at this meeting. You may speak on any item on the agenda when that item is being discussed.</i>	<i>In order to address the Board, please wait for recognition by the President. Speakers are expected to be courteous and to avoid any remarks that reflect adversely on the character or motives of any person or on his or her race, religion, or political or economic views.</i> <i>The Board will hear public testimony on any given topic for a maximum of twenty (20) minutes. Each speaker will be limited to three (3) minutes. The Board may, by consensus and at its discretion, extend the time limit.</i>
COMPLAINTS	CLOSED SESSION
<i>Complaints are to be addressed by first speaking with the person directly involved. If this does not resolve the issue, the complaint should be submitted in writing to the Superintendent. The Superintendent will investigate and respond in writing. Only after exhausting these levels can a written request be submitted asking that the issue be heard by the Board.</i>	<i>While school board meetings must be open to the public, California law provides for closed sessions which are not open to the public when the Board is considering expulsions, suspensions or disciplinary actions in connection with any pupil; the appointment, employment or dismissal of a public officer or employee; or when the Board is hearing complaints or charges brought against a public officer or employee. The individual may, however, request a public hearing. In addition, the Board may hold a closed session to discuss certain aspects of negotiations with employees.</i>



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BOARD OF TRUSTEES

Dave Fisch, President
Mandy Marquez, Clerk
Laurie Newman, Member
Mollie Holmgren, Member
Clint Victorine, Member
Kevin Trone, Superintendent

Attachment 1

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 7.1, 7.2 **Date:** March 14th, 2022

Consent Agenda

- 7.1 Approval of minutes from November 8th, 2021 Board meeting
- 7.2 Approval of Warrants

Action requested:

Approve the Consent Agenda

Background Information and/or Statement of need:

None

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal



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Board of Trustees Meeting Minutes

Monday, February 14th, 2022 • 5:30 PM Closed Session; 6:30 PM (Regular Session)

Hydesville Elementary Cafeteria/Gym

1.0 Call to Order

2.0 Public Comment on Closed Session Items *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes.*

3.0 Convene to Closed Session *With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54945.5.*

3.1 Personnel

3.2 Collective Bargaining/Negotiations (Gov. Code §54957)

3.2.1 Hydesville Teachers Association

3.2.2 Superintendent

4.0 Reconvene to Open Session-Dave called to order at 6:32pm

4.1 Report Action Taken During Closed Session-**Approved the hiring of Haillie Brower**

4.2 Flag Salute

5.0 Approval of Agenda Order *The Board of Trustees reserves the right to change the order in which agenda items are discussed and/or acted upon at this meeting. Subject to further action by the Board, this meeting will proceed as provided in this agenda. Items may be added to this agenda for discussion or action only as permitted by law.- Clint motioned to approve the agenda order Mandy seconded. Passed 5/0*

6.0 Public Comment *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes.- Christina Victorine had comments regarding staff limits on the 8th grade trip. Faith Hansen had comments regarding student masking.*

7.0 Consent Agenda

7.1 Approval of Minutes, January 10th, 2022 Regular Board Meeting (Attachment 1)

7.2 Approval of Warrants (Attachment 1)- **Mollie motioned to approve the consent agenda**

Laurie seconded. Passed 5/0

8.0 Community Comment Related to LCAP - *Members of the community may provide input and discussion pertaining to the Local Control Accountability Plan in an effort to address State Priority 8*



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(increase opportunities for parents and families to be involved in school decision-making processes). **-No comments**

9.0 Reports

9.1 Superintendent-Principal-**Kevin reported**

9.2 Staff-**Nik Croinex reported**

9.3 Hydesville Parent Group-**Nicole Bill reported**

9.4 Hydesville Sports Booster Club-**Clint reported**

9.5 Communications-**No communications**

10.0 Information Items

10.1 Attendance and Enrollment Update (Attachment 2)-**Kevin reported**

11.0 Discussion/Possible Action Items

11.1 Consider and Discuss School Approval of School Accountability Report Card (Attachment 3)-**Kevin reported Dave motioned to approve the School Accountability Card Clint seconded. Passed 5/0**

11.2 Consider and Discuss LCAP Supplemental and Mid Year Report (Attachment 4)-**Mandy motioned to approve the LCAP and Mid Year Report Laurie seconded. Passed 5/0**

11.3 Discuss COVID Masking Guidelines and Updates (Attachment 5)

11.4 Consider J13-A approval (Attachment 6)-**Mandy motioned to approve the J13-A Clint seconded. Passed 5/0**

12.0 Board Member Comments- **Mandy would like the website to be updated, and would like to know how we are going to address learning loss and summer school. She also wants to discuss increasing the stipends. Clint wanted to let Nik know that he really appreciates all the work that he has been doing with the kids.**

13.0 Announcements

13.1 Upcoming Calendar of Events:

Science Fair Viewing Night	March 2, 2022
HPG Meeting	Wednesday, March 2nd
Hydesville Sports Booster Meeting	February 28, 2022 6:30pm

13.2 Next Board Meeting: March 14th, 2022. Begins at 5:30 PM

13.3 Recommended additions to the agenda can be submitted to the board president or



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Superintendent seven (7) days prior to the next regular meeting date.

14.0 Adjournment- Dave adjourned at 7:58 pm

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BOARD OF TRUSTEES

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Clint Victorine, Member
Kevin Trone, Superintendent

Checks Dated 02/14/2022 through 03/11/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000161563	02/17/2022	AT&T/CALNET 2	01-5909		85.99
3000161564	02/17/2022	COASTAL BUSINESS SYSTEMS INC	01-5637		1,060.22
3000161565	02/17/2022	CRYSTAL CREAMERY	13-4710		874.78
3000161566	02/17/2022	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5861		64.00
3000161567	02/17/2022	FRANZ FAMILY BAKERIES SPRINGFIELD DIVISION	13-4710		79.82
3000161568	02/17/2022	Macmillan, Lily S	01-4310		159.48
3000161569	02/17/2022	MENDES SUPPLY CO	01-4374		535.08
3000161570	02/17/2022	MURRISH'S HYDESVILLE MARKET	13-4710		253.29
3000161571	02/17/2022	P G & E	01-5520		1,422.57
3000161572	02/17/2022	PRESENCE LEARNING, INC	01-5800		1,173.00
3000161573	02/17/2022	QUILL CORPORATION	01-4310		17.58
3000161574	02/17/2022	RECOLOGY EEL RIVER	01-5560		573.00
3000161575	02/17/2022	SYSKO FOODS OF SACRAMENTO	01-4310	69.64	
			13-4710	523.63	593.27
3000161576	02/17/2022	VALLEY PACIFIC PETROLEUM SERV	01-4365		312.23
3000161577	02/17/2022	Williams, Scott R	01-4310		178.80
3000162379	02/28/2022	Cherry, Melissa C	01-4310		403.82
3000162380	02/28/2022	FRANZ FAMILY BAKERIES SPRINGFIELD DIVISION	13-4710		115.91
3000162381	02/28/2022	MENDES SUPPLY CO	01-4374		112.59
3000162382	02/28/2022	Rosser, Karen C	01-4310		52.75
3000162383	02/28/2022	SPURR	01-5511		1,439.07
3000162384	02/28/2022	SYSKO FOODS OF SACRAMENTO	01-4310	70.10	
			13-4396	90.50	
			13-4710	594.59	755.19
3000162385	02/28/2022	Tripp, Tyra N	01-4310		144.21
3000162386	02/28/2022	U.S. CELLULAR	01-5909		113.47
3000162387	02/28/2022	U.S.BANK CORPORATE PAYMENT CTR	01-4310	1,876.03	
			01-4381	506.27	
			01-5800	62.32	
			01-5801	175.00	
			01-5950	66.95	
			13-4396	639.57	3,326.14
3000163434	03/10/2022	AT&T	01-5909		880.46
3000163435	03/10/2022	FERNDAL TECH	01-5800		80.00
3000163436	03/10/2022	FORTUNA ACE HARDWARE	01-4381		257.23
3000163437	03/10/2022	FRANZ FAMILY BAKERIES SPRINGFIELD DIVISION	13-4710		110.52
3000163438	03/10/2022	QUILL CORPORATION	01-4310		133.61
3000163439	03/10/2022	SUDDENLINK	01-5909		248.38
3000163440	03/10/2022	SYSKO FOODS OF SACRAMENTO	13-4396	66.94	
			13-4710	529.18	596.12
3000163441	03/10/2022	Tripp, Tyra N	01-4310		46.65
Total Number of Checks			32		16,199.23

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 2

Checks Dated 02/14/2022 through 03/11/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
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Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	26	12,320.50
13	CAFETERIA FUND	9	3,878.73
Total Number of Checks		32	16,199.23
Less Unpaid Tax Liability			.00
Net (Check Amount)			<u>16,199.23</u>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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Attachment 2

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 9.5 **Date:** March 14th, 2022

9.5.1 Email Communication - Attorneys for Children's Health Defense -
California Chapter

Action requested:

No Action Requested. Communication Only

Background Information and/or Statement of need:

None

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal



Kevin Trone <ktrone@hydesvilleschool.org>

Continued Masking of K-12 School Children in California Schools and Local Districts' Fiduciary Obligations to Students

1 message

Michelle <michelle@ftjllp.com>

Thu, Feb 17, 2022 at 6:22 PM

To: "superintendent@hydesvilleschool.org" <superintendent@hydesvilleschool.org>

February 17, 2022

Via Electronic Service

Hydesville Elementary

superintendent@hydesvilleschool.org

Re: Continued Masking of K-12 School Children in California Schools and Local Districts' Fiduciary Obligations to Students

Dear School Board Members:

As so perfectly illustrated by 70,000 largely mask-less fans celebrating at last weekend's star-studded Superbowl, including Los Angeles mayor Eric Garcetti and California Teachers' Union board member Jesse Aguilar,[1] forced masking for everyone in California must come to an end immediately, and individual choice restored. This end to forced masking must specifically include our K-12 school children, who have been forced to mask for six to eight hours a day, five days a week, for almost two years. *Enough is enough.*

Despite the Superbowl hypocrisy of leaders imposing mandates on others while completely disregarding these themselves, the California Department of Public Health ("CDPH") brazenly announced on Monday that it would not lift the mask requirements for K-12 schoolchildren, while lifting indoor mask requirements for everyone else.[2] Regardless of our respective political or religious affiliations, voting histories, race, ethnicities, genders, or age, we *all* know this is wrong. It is not based in science, medicine, law, or basic concepts of fairness and human decency. In fact, it is unnecessarily dangerous and cruel to the most vulnerable in our communities: our children.


As counsel for Children's Health Defense, California Chapter, which represents tens of thousands of school children and families across California, we are writing to ask – no, *demand* – that you look inside yourselves and reconsider CDPH's discriminatory and unscientific masking rules, which harm school children in your care. We then ask that you stand up for what is right, reject CDPH, and adopt a resolution supporting "mask optional" policies for students, teachers, and staff, effective immediately. A suggested version of such a resolution is attached hereto as **Exhibit "B"**.

Keeping a universal mask mandate for K-12 schoolchildren while lifting the indoor mask mandate for everyone else lacks all public health legitimacy. Children are least likely to suffer severe symptoms of COVID-19[3], and studies consistently indicate that schools are not significant vectors of viral transmission, even in mask-free/mask optional jurisdictions.[4] In fact, many jurisdictions with mask-optional or no mask mandates at all have often fared far better than those with strict masking requirements.[5] Even more significantly, many public health authorities that once banged the drum for forced universal masking are now admitting that the cloth masks they forced onto society for the last two years were essentially useless "face decorations." [6]

The majority of European countries have *never* required children to wear masks in school. Indeed, multiple European studies examining school mask mandates have failed to find any epidemiological benefit from such policies, but instead notable harms.[7] Recently, even many stalwart American jurisdictions are also abandoning forced masking policies, *making California one of only six jurisdictions holding on to this abusive practice.* [8] Unfortunately, California leaders and the CDPH, under significant pressure from California teachers' unions,[9] appear unwilling to relinquish this useless, divisive, and highly contentious method of "protection."

During the last two years of this self-declared pandemic, schoolchildren have been the most abused by catastrophic public health "safety" measures. They have been deprived of quality in-person education, forced to be tested for disease without any symptoms of illness, quarantined, poked, prodded, masked against their wills, and often disciplined outrageously by school officials or teachers enforcing dubious "mask protocols." Many schools have become joyless places of segregation, discrimination, isolation, and bullying, particularly for those children fighting for their rights to bodily autonomy and privacy. Even many "complying" students are subjected to a stressful and constant barrage of micromanagement and disciplinary threats – often for "crimes" as innocent as a mask slipping below a child's nose. The alarming epidemic of anxiety, depression, and suicidal ideation among schoolchildren is undoubtedly due in part to authoritarian and abusive school policies regarding COVID-19, policies that have long lost their legitimacy of "safety" and now appear to be solely punitive in nature. *It all needs to end now.*

As elected board members you are charged with fiduciary duties to your students and an obligation to be responsive to the families who elected you.^[10] You are charged with protecting and educating socially well-developed, critically thinking, well-functioning members of society in District schools, not broken, compliant servants of special interests. You also now know that while CDPH requires that every district have a "mask policy," the contours of such policy are up to you and, ultimately, as the governing board of this district, *you will each be held personally responsible for any harmful policies you have inflicted on the children, of which you are on ample notice.*^[11] You need to consider whether the continued masking of children for six to eight hours a day, five days a week, is being done to serve their best interests, or to satisfy conflicting political, financial, or other ends.

 A drawing of a handwritten note Description automatically generated with low confidence We cannot tolerate a society where authoritarian lawmakers and special interest union members disregard their own rules while demanding obedience of others at the expense of our most vulnerable populations. We urge you to consider the hypocritical, unscientific, and cruel actions of so-called "leaders," and fulfill your oaths to protect our children, and implement a mask-optional policy for students within your district by passing a resolution similar to the one offered as **Exhibit "B"**. Should you fail to act in the best interests of your students in your care, we are prepared to provide legal support for students, teachers, and families who are done with these dangerous, selectively-enforced "public health" policies causing irreparable harm to their children – and communities – forever.

Sincerely,

Nicole C. Pearson, Esq.

Rita Barnett-Rose, Esq.

Jessica Barsotti, Esq.

Attorneys for Children's Health Defense –

California Chapter

Enclosures: Exhibits A & B

[1] See **Exhibit A** attached hereto, for a stunning display of elite hypocrisy regarding mask mandates.

[2] As par for the course in California, and unlike many other states quickly removing mask requirements, CDPH tries to impose an illegal and illogical apartheid rule that allows "vaccinated" individuals to unmask indoors while "unvaccinated" individuals are expected to remain masked. This discriminatory policy is yet another nail in the coffin to the credibility of our public health officials, since it is blatantly apparent to all that vaccinated individuals can be infected with and transmit COVID-19 and any of its variants just as much as unvaccinated individuals. In fact, many studies are now showing that vaccinated individuals may be even more likely to transmit the newest variant, Omicron. In addition, CDPH, of course, continues to pretend that anyone who has naturally recovered from COVID-19 and has superior natural immunity, simply doesn't exist. All thinking individuals should disregard such illegitimate policies clearly not meant to protect public health.

[3] See e.g., California Department of Public Health, Cases and Deaths Associated by Age Group, December 30, 2021, available at: <https://covid19.ca.gov/state-dashboard/>. See also Makary, *Think Twice Before Giving the COVID Vax to Healthy Kids – Based on the data to date, there's no compelling case for it now* (June 10, 2021), MedPage Today, available at <https://www.medpagetoday.com/opinion-marty-makary/93029>.

[4] See e.g., National Center for Immunizations and Respiratory Diseases (NCIRD), Division of Viral Diseases Brief: Transmission of SARS-COV-2 in K-12 Schools and Early Care and Education Programs, available at: https://www.cdc.gov/coronavirus/2019-ncov/science/science-briefs/transmission_k_12_schools.html. See also <https://rationalground.com/un-masking-children-part-1-of-4-the-role-of-children-in-covid-19-transmission-in-schools>.

[5] See e.g. Oster, et al., COVID-19 Mitigation Practices and COVID-19 Rates in Schools: Report on Data from Florida, New York, and Massachusetts (May 21, 2021), available at <https://www.medrxiv.org/content/10.1101/2021.05.19.21257467v1>.

[6] <https://reason.com/2021/12/21/leana-wen-cloth-mask-facial-decorations-covid-cdc-guidance/>.

[7] For example, one study of 59 schools in Wales found: "There was no evidence that face coverings, 2-metre social distancing or stopping children mixing was associated with lower odds of COVID-19 or cold infection rates in the school. See Marchant et. al., COVID-19 mitigation measures in primary schools and association with infection and school staff wellbeing: an observational survey linked with routine data in Wales, UK (Aug. 24, 2021), available at <https://www.medrxiv.org/content/10.1101/2021.08.20.21262349v1>.

[8] See e.g., <https://www.nashp.org/governors-prioritize-health-for-all>.

[9] See <https://www.politico.com/news/2022/02/13/teachers-unions-delay-easing-mask-mandates-california-00007979>.

[10] See e.g., *Education Code*, §§201. 49400.

[11] *Let Them Breathe v. Newsom* (2021) San Diego Super. Ct., Case No. 37-2021-00031385-CU-WM-NC; *Penal Code*, §§ 2052, 192, 273; *Gov. Code*, §§ 901 *et seq.*; *California Code of Regulations*, Title 5 sections 4600-4694.



image001.png
76K

Attachment 3

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 10.1 **Date:** March 14th, 2022

Attendance and Enrollment Update

Action requested:

Information only. No action requested.

Background Information and/or Statement of need:

Current Enrollment is at 192. Attendance rate for this time period was 92.75%

Fiscal Information:

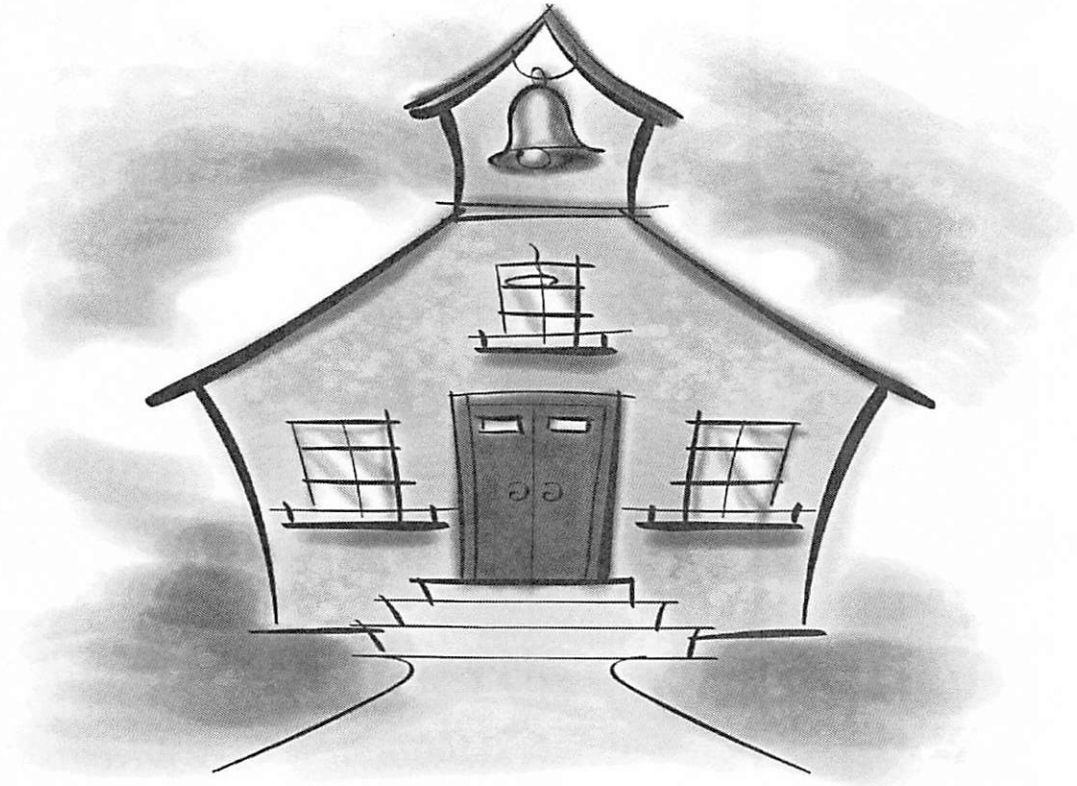
None

Contact Person:

Kevin Trone, Superintendent/Principal

Hydesville Elementary School

Class Counts 2021-2022



Ms. Rosser	TK	2
Ms. Rosser	K	24
Ms. Bartlett	1	21
Mrs. Pinkerton	2	23
Mrs. Riggs	3	21
Mrs. Sturdevant	4	24
Ms. Perez	5	21
Ms. MacMillan	6	21
Mr. Williams	7	17
Mrs. Carter	8	18
Total		192

Hydesville Elementary Monthly Attendance Report

Beginning: 02/14/2022 - Ending: 03/11/2022

Current School

Days Taught: 15

Section Id	Teacher	Enrolled Last Day Prev Mon	Last Day Drops	First Day Adds	Begin Count	Add	Drop	Last Day Count	Max. Enroll.	Days Not Enroll	Days of Absence	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attend	Total For School	ADA	% of actual Attend	1st Day Next Month
Grade0K-A - Rosser		24	0	0	24	0	0	24	24	0	20	0	0	0	340	340	22.666	94.44	24
Grade 00K		24	0	0	24	0	0	24	24	0	20	0	0	0	340	340	22.666	94.44	24
Grade0TK-A - Rosser		2	0	0	2	0	0	2	2	0	2	0	0	0	28	28	1.866	93.33	2
Grade 00TK		2	0	0	2	0	0	2	2	0	2	0	0	0	28	28	1.866	93.33	2
Grade1-A - Bartlett		22	0	0	22	0	1	21	22	10	17	5	0	5	293	298	19.866	91.56	21
Grade 01		22	0	0	22	0	1	21	22	10	17	5	0	5	293	298	19.866	91.56	21
Grade2-A - Patmore		23	0	0	23	0	0	23	23	0	31	0	0	0	314	314	20.933	91.01	23
Grade 02		23	0	0	23	0	0	23	23	0	31	0	0	0	314	314	20.933	91.01	23
Grade3-A - Riggs		21	0	0	21	0	0	21	21	0	21	0	0	0	294	294	19.600	93.33	21
Grade 03		21	0	0	21	0	0	21	21	0	21	0	0	0	294	294	19.600	93.33	21
Sub Total GRADES 0K-3		92	0	0	92	0	1	91	92	10	91	5	0	5	1,269	1,274	84.933	92.62	91
Grade4-A - Sturdevant		24	0	0	24	0	0	24	24	0	19	0	0	0	341	341	22.733	94.72	24
Grade 04		24	0	0	24	0	0	24	24	0	19	0	0	0	341	341	22.733	94.72	24
Grade5-A - Perez-Granados		20	0	0	20	1	0	21	21	5	28	0	0	0	282	282	18.800	90.96	21
Grade 05		20	0	0	20	1	0	21	21	5	28	0	0	0	282	282	18.800	90.96	21
Grade6-A - MacMillan		22	0	0	22	0	1	21	22	10	34	0	0	0	286	286	19.066	89.37	21
Grade 06		22	0	0	22	0	1	21	22	10	34	0	0	0	286	286	19.066	89.37	21
Sub Total GRADES 4-6		66	0	0	66	1	1	66	67	15	81	0	0	0	909	909	60.600	91.81	66
Grade 7 - Williams		17	0	0	17	0	0	17	17	0	24	0	0	0	231	231	15.400	90.58	17
Grade 07		17	0	0	17	0	0	17	17	0	24	0	0	0	231	231	15.400	90.58	17
Grade8-A - Carter		18	0	0	18	0	0	18	18	0	3	0	0	0	267	267	17.800	98.88	18
Grade 08		18	0	0	18	0	0	18	18	0	3	0	0	0	267	267	17.800	98.88	18

Hydesville Elementary Monthly Attendance Report

Beginning: 02/14/2022 - Ending: 03/11/2022

Current School

Days Taught: 15

Section Id	Teacher	Enrolled Last Day Prev Mon	Last Day Drops	First Day Adds	Begin Count	Add	Drop	Last Day Count	Max. Enroll.	Days Not Enroll	Days of Absence	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attend	Total For School	ADA	% of actual Attend	1st Day Next Month
Sub Total	GRADES 7-8	35	0	0	35	0	0	35	35	0	27	0	0	0	498	498	33.200	94.85	35

School Totals:	193	0	0	193	1	2	192	194	25	199	5	0	5	2,676	2,681	178.733	92.75	192
-----------------------	-----	---	---	-----	---	---	-----	-----	----	-----	---	---	---	-------	-------	---------	-------	-----

Signature _____ **Date** _____

To the best of my knowledge and belief this State School Register report has been kept as required by law and in accordance with the instruction of the Superintendent of Public Instruction.

Attachment 4

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 10.2 **Date:** March 14th, 2022

8th Grade Trip Tentative Itinerary

Action requested:

Information only. No action requested.

Background Information and/or Statement of need:

We are currently planning the 8th grade trip. A number of planned activities are being modified this year due to COVID restrictions.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

Class of 2022 Graduation Field Trip Itinerary

Tuesday June 7th- Leave Hydesville School at 6:00am
Arrive at Great Wolf Lodge approx. 2:00pm spend the day at
the lodge.

Wednesday June 8th-
Escape Room in Modesto
K1 Speed in Dublin
Ichiban Teppanyaki Manteca

Thursday June 9th-
Check out of the Great Wolf Lodge
Great America
Check in at the Embassy Suites in Burlingame

Friday June 10th-
Check out of Embassy Suites
Alcatraz
Pier 39
BJ's restaurant in Santa Rosa

Attachment 5

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 10.3 **Date:** March 14th, 2022

Form 700 Reminder

Action requested:

Information only.

Background Information and/or Statement of need:

All board members are required to complete the Form 700 Annually. This is a reminder.

Fiscal Information:

none

Contact Person:

Kevin Trone, Superintendent/Principal

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT**

Date Initial Filing Received
Filing Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Hydesville Elementary School District

Division, Board, Department, District, if applicable

Your Position

Board Member

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☐ State

☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner
(Statewide Jurisdiction)

☐ Multi-County

☐ County of

☐ City of

☒ Other Hydesville Elementary School District

3. Type of Statement (Check at least one box)

☐ Annual: The period covered is January 1, 2021, through
December 31, 2021.

☐ Leaving Office: Date Left / /
(Check one circle.)

-or-

The period covered is / /, through
December 31, 2021.

☐ The period covered is January 1, 2021, through the date of
leaving office.

-or-

☐ Assuming Office: Date assumed / /

☐ The period covered is / /, through
the date of leaving office.

☐ Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete) ► Total number of pages including this cover page:

Schedules attached

☐ Schedule A-1 - Investments - schedule attached

☐ Schedule C - Income, Loans, & Business Positions - schedule attached

☐ Schedule A-2 - Investments - schedule attached

☐ Schedule D - Income - Gifts - schedule attached

☐ Schedule B - Real Property - schedule attached

☐ Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- ☐ None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Print

Clear

2021-2022 Statement of Economic Interests



Form 700

A Public Document

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Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

Quick Start Guide
Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILEING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What's New

Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**. The gift limit in 2020 was **\$500**.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

Code: File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Candidates file as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When to file:

Annual Statements

⇒ March 1, 2022

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

⇒ April 1, 2022

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2021, and December 31, 2021, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2023, or April 1, 2023, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2022. (See Reference Pamphlet, page 6, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at www.fppc.ca.gov.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2021, through December 31, 2021. If the period covered by the statement is different than January 1, 2021, through December 31, 2021, (for example, you assumed office between October 1, 2020, and December 31, 2020 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2021.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2021, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2021, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2020, and December 31, 2020, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2021.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school-board trustees, or water-district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Date Initial Filing Received
Filing Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☐ State

☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner
(Statewide Jurisdiction)

☐ Multi-County

☐ County of

☐ City of

☐ Other

3. Type of Statement (Check at least one box)

☐ Annual: The period covered is January 1, 2021, through
December 31, 2021.

-or-

The period covered is / / , through
December 31, 2021.

☐ Leaving Office: Date Left / /
(Check one circle.)

☐ The period covered is January 1, 2021, through the date of
leaving office.

-or-

☐ The period covered is / / , through
the date of leaving office.

☐ Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete) ► Total number of pages including this cover page:

Schedules attached

☐ Schedule A-1 - Investments - schedule attached

☐ Schedule C - Income, Loans, & Business Positions - schedule attached

☐ Schedule A-2 - Investments - schedule attached

☐ Schedule D - Income - Gifts - schedule attached

☐ Schedule B - Real Property - schedule attached

☐ Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- ☐ None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER

EMAIL ADDRESS

()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Print

Clear

Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of
<input type="checkbox"/> City of	<input type="checkbox"/> Other

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2021 annual statement, **do not** change the pre-printed dates to reflect 2022. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2022, through December 31, 2022, will be disclosed on your statement filed in 2023. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; or if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

SCHEDULE A-1**Investments****Stocks, Bonds, and Other Interests**

(Ownership Interest is Less Than 10%)

*Investments must be itemized.**Do not attach brokerage or financial statements.***CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
 ACQUIRED DISPOSED

Comments: _____

Print**Clear**

Instructions – Schedules A-1 and A-2

Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds; diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. His conflict of interest code requires full disclosure of investments. Frank must disclose his stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by his spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

SCHEDULE A-2
Investments, Income, and Assets
of Business Entities/Trusts
(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

☐ Trust, go to 2 ☐ Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$0 - \$1,999
☐ \$2,000 - \$10,000
☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

_____/_____/21 _____/_____/21
ACQUIRED DISPOSED

NATURE OF INVESTMENT

☐ Partnership ☐ Sole Proprietorship ☐ _____ Other

YOUR BUSINESS POSITION _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

☐ Trust, go to 2 ☐ Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$0 - \$1,999
☐ \$2,000 - \$10,000
☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

_____/_____/21 _____/_____/21
ACQUIRED DISPOSED

NATURE OF INVESTMENT

☐ Partnership ☐ Sole Proprietorship ☐ _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

- ☐ \$0 - \$499 ☐ \$10,001 - \$100,000
☐ \$500 - \$1,000 ☐ OVER \$100,000
☐ \$1,001 - \$10,000

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

- ☐ \$0 - \$499 ☐ \$10,001 - \$100,000
☐ \$500 - \$1,000 ☐ OVER \$100,000
☐ \$1,001 - \$10,000

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

☐ None or ☐ Names listed below

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

☐ None or ☐ Names listed below

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

☐ INVESTMENT ☐ REAL PROPERTY

Name of Business Entity, if Investment, or
Assessor's Parcel Number or Street Address of Real Property

Description of Business Activity or
City or Other Precise Location of Real Property

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000
☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

_____/_____/21 _____/_____/21
ACQUIRED DISPOSED

NATURE OF INTEREST

☐ Property Ownership/Deed of Trust ☐ Stock ☐ Partnership

☐ Leasehold _____ Yrs. remaining ☐ Other _____

☐ Check box if additional schedules reporting investments or real property are attached

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

☐ INVESTMENT ☐ REAL PROPERTY

Name of Business Entity, if Investment, or
Assessor's Parcel Number or Street Address of Real Property

Description of Business Activity or
City or Other Precise Location of Real Property

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000
☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

_____/_____/21 _____/_____/21
ACQUIRED DISPOSED

NATURE OF INTEREST

☐ Property Ownership/Deed of Trust ☐ Stock ☐ Partnership

☐ Leasehold _____ Yrs. remaining ☐ Other _____

☐ Check box if additional schedules reporting investments or real property are attached

Comments: _____

Print

Clear

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating your pro rata share of the **gross** income received by the business entity or trust. This amount includes your pro rata share of the **gross** income from the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan to the **business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased by the **entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

Instructions – Schedule B

Interests in Real Property

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be "within the jurisdiction" of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

You are **not** required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
 - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

disclose the number of years remaining on the lease.

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender's business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Allison Gande is a city planning commissioner. During the reporting period, she received rental income of \$12,000, from a single tenant who rented property she owned in the city's jurisdiction. If Allison received \$6,000 each from two tenants, the tenants' names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ACQUIRED <input checked="" type="checkbox"/> / XX / XX DISPOSED <input type="checkbox"/> / XX / XX
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Leasehold <input type="checkbox"/> Easement <input type="checkbox"/> Other	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> Name Henry Wells	
NAME OF LENDER Sophia Petrolo	
ADDRESS (Business Address Acceptable) 2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER Restaurant Owner	
INTEREST RATE 8 % <input type="checkbox"/> None	TERM (Months/Years) 15 Years
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments:	

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

SCHEDULE C
Income, Loans, & Business
Positions
(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name _____

► **1. INCOME RECEIVED**

NAME OF SOURCE OF INCOME _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED ☐ No Income - Business Position Only

☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000

☐ \$10,001 - \$100,000 ☐ OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

☐ Salary ☐ Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

☐ Partnership (Less than 10% ownership. For 10% or greater use
Schedule A-2.)

☐ Sale of _____
(Real property, car, boat, etc.)

☐ Loan repayment

☐ Commission or ☐ Rental Income, list each source of \$10,000 or more

(Describe)

☐ Other _____
(Describe)

► **1. INCOME RECEIVED**

NAME OF SOURCE OF INCOME _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED ☐ No Income - Business Position Only

☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000

☐ \$10,001 - \$100,000 ☐ OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

☐ Salary ☐ Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

☐ Partnership (Less than 10% ownership. For 10% or greater use
Schedule A-2.)

☐ Sale of _____
(Real property, car, boat, etc.)

☐ Loan repayment

☐ Commission or ☐ Rental Income, list each source of \$10,000 or more

(Describe)

☐ Other _____
(Describe)

► **2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD**

* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

HIGHEST BALANCE DURING REPORTING PERIOD

☐ \$500 - \$1,000

☐ \$1,001 - \$10,000

☐ \$10,001 - \$100,000

☐ OVER \$100,000

INTEREST RATE

_____ % ☐ None

TERM (Months/Years)

SECURITY FOR LOAN

☐ None ☐ Personal residence

☐ Real Property _____
Street address

City

☐ Guarantor _____

☐ Other _____
(Describe)

Comments: _____

Print

Clear

Instructions – Schedule C
Income, Loans, & Business Positions
(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

Name _____

SCHEDULE D Income – Gifts

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

Comments: _____

Print

Clear

Instructions – Schedule D

Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$520 limit in 2021. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

SCHEDULE E
Income – Gifts
Travel Payments, Advances,
and Reimbursements

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION
Name _____

- Mark either the gift or income box.
- Mark the "501(c)(3)" box for a travel payment received from a nonprofit 501(c)(3) organization or the "Speech" box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE (Not an Acronym) _____ ADDRESS (Business Address Acceptable) _____ CITY AND STATE _____ <input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ (If gift) ▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input type="checkbox"/> Income <input type="checkbox"/> Made a Speech/Participated in a Panel <input type="checkbox"/> Other - Provide Description _____ ▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE (Not an Acronym) _____ ADDRESS (Business Address Acceptable) _____ CITY AND STATE _____ <input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ (If gift) ▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input type="checkbox"/> Income <input type="checkbox"/> Made a Speech/Participated in a Panel <input type="checkbox"/> Other - Provide Description _____ ▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE (Not an Acronym) _____ ADDRESS (Business Address Acceptable) _____ CITY AND STATE _____ <input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ (If gift) ▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input type="checkbox"/> Income <input type="checkbox"/> Made a Speech/Participated in a Panel <input type="checkbox"/> Other - Provide Description _____ ▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE (Not an Acronym) _____ ADDRESS (Business Address Acceptable) _____ CITY AND STATE _____ <input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ (If gift) ▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input type="checkbox"/> Income <input type="checkbox"/> Made a Speech/Participated in a Panel <input type="checkbox"/> Other - Provide Description _____ ▶ If Gift, Provide Travel Destination _____

Comments: _____

Print

Clear

Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

You are **not** required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$50 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for her travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which she is not providing services are likely considered gifts. Note that the same payment from a 501(c)(3) would NOT be reportable.

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$550.00
(If gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for board meeting.	
▶ If Gift, Provide Travel Destination	

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as his meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose. Thus, Mayor Kim must report the gift of travel,

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St, CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S): 09/04/XX - 09/08/XX	AMT: \$3,874.38
(If gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for trip to China.	
▶ If Gift, Provide Travel Destination	
Sichuan Sheng, China	

but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year. In 2019 and 2020, the gift limit was \$500 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?

A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?

A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original "wet" signature unless filed with a secure electronic signature. (See page 3 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.

Q. I am a department head who recently began acting as city manager. Should I file as the city manager?

A. Yes. File an assuming office statement as city manager. Persons serving as "acting," "interim," or "alternate" must file as if they hold the position because they are or may be performing the duties of the position.

Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse's income, investments, and interests in real property?

A. Yes. A public official must continue to report a spouse's economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse's income may not have to be reported. Contact the FPPC for more information.

Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?

A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?

A. Probably. The definition of "doing business in the jurisdiction" is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)

Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?

A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.

Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?

A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 14.)

Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My husband is a partner in a four-person firm where all of his business is based on his own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your husband's investment in the firm is 10% or greater, disclose 100% of his share of the business on Schedule A-2, Part 1 and 50% of his income on Schedule A-2, Parts 2 and 3. For example, a client of your husband's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2021 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.

Attachment 6

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 10.4 **Date:** March 14th, 2022

District Sunshine for Bargaining with HTA

Action requested:

No Action required

Background Information and/or Statement of need:

The Board must Sunshine a Bargaining Proposal Prior to Beginning Negotiations.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

Hydesville Elementary School District

Attachment 7

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.1 **Date:** March 14th, 2022

Consider and Discuss Approval of Positive Certification of Second Interim Report

Action requested:

Approve the Second Interim Report with a Positive Certification

Background Information and/or Statement of need:

The Second Interim Report indicates that the District continues to maintain the ability to meet all financial obligations for the current and future fiscal years.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

February 23, 2022

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Corey Weber, Assistant Superintendent of Business Services

SUBJECT: **SECOND INTERIM CERTIFICATION AND REPORTING PACKAGE**

Enclosed you will find the District Certification of Interim Report and the Board Reporting Package. Please review these materials thoroughly.

Education Code Section 42130 requires each school district to submit a Second Interim Report, for the period ending January 31. The governing board of the school district is required to approve the reports no later than 45 days after the close of the period and to certify in writing whether the district is able to meet its financial obligations for the remainder of the fiscal year and for the subsequent fiscal years.

The **District Certification of Interim Report** must be completed by **March 15** and returned to us as soon after as possible. Check the box *positive*, *negative* or *qualified* depending upon your board's action. If the district self-certifies a qualified or negative condition, transmit any backup material to us as well, as we are required in that case to forward the report to the California Department of Education and State Controller, together with any comment or backup material that we may have.

The **Board Reporting Package** includes the Interim Report, the Criteria and Standards document and a Form AI (Attendance) produced by the SACS Reporting Software, an All-Funds report, as well as a detailed Cash Flow supplement presented in a format developed by HCOE. As before, the Multi-Year projection information is also presented in the All-Funds format.

The Education Code, which prescribes the duties and responsibilities of county superintendents, requires us to complete a review and make conclusions as to each district's fiscal position by April 18. In the event our review does not support your board's positive certification, or if the board has already certified other than positive, we will communicate our findings to you by April 18.

If you have any questions about your document or would like any changes to the materials we have prepared for you, please do not hesitate to call me at 445-7066, or Kelley Withers at 445-5313. Please let us know if you would like us to review the substance of your Interim Report forms with you prior to your board meeting. Thank you.

CW:cm

Attachments

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: _____ Date: _____
District Superintendent or Designee

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: _____ 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: _____ Telephone: _____
Title: _____ E-mail: _____

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).	X	
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	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)	192.24	192.24	176.70	192.24	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)	192.24	192.24	176.70	192.24	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.17	0.17	0.17	0.00	0%
b. Special Education-Special Day Class	0.30	0.95	0.95	0.95	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	0.09	0.09	0.09	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)	0.30	1.21	1.21	1.21	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	192.54	193.45	177.91	193.45	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%

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	192.24	192.24		
Charter School	0.00	0.00		
Total ADA	192.24	192.24	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	183.35	186.20		
Charter School				
Total ADA	183.35	186.20	1.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	189.05	190.95		
Charter School				
Total ADA	189.05	190.95	1.0%	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	190	189		
Charter School				
Total Enrollment	190	189	-0.5%	Met
1st Subsequent Year (2022-23)				
District Regular	193	196		
Charter School				
Total Enrollment	193	196	1.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	199	201		
Charter School				
Total Enrollment	199	201	1.0%	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	181	188	
Charter School			
Total ADA/Enrollment	181	188	96.3%
Second Prior Year (2019-20)			
District Regular	192	198	
Charter School			
Total ADA/Enrollment	192	198	97.0%
First Prior Year (2020-21)			
District Regular	192	175	
Charter School	0		
Total ADA/Enrollment	192	175	109.7%
Historical Average Ratio:			101.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			101.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	177	189		
Charter School	0			
Total ADA/Enrollment	177	189	93.7%	Met
1st Subsequent Year (2022-23)				
District Regular	186	196		
Charter School				
Total ADA/Enrollment	186	196	94.9%	Met
2nd Subsequent Year (2023-24)				
District Regular	191	201		
Charter School				
Total ADA/Enrollment	191	201	95.0%	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: -2.0% to +2.0%

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)	1,794,095.00	1,804,486.00	0.6%	Met
1st Subsequent Year (2022-23)	1,756,020.00	1,839,693.00	4.8%	Not Met
2nd Subsequent Year (2023-24)	1,860,767.00	1,947,233.00	4.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2022-23 & 2023-24-The district has increased the projections for the Average Daily Attendance. LCFF revenue is based on ADA so it is also increased.

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)	1,139,908.73	1,446,029.37	78.8%
Second Prior Year (2019-20)	1,236,987.68	1,477,330.50	83.7%
First Prior Year (2020-21)	1,172,540.87	1,430,997.29	81.9%
	Historical Average Ratio:		81.5%

	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):	76.5% to 86.5%	76.5% to 86.5%	76.5% to 86.5%

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)	1,115,527.00	1,400,490.00	79.7%	Met
1st Subsequent Year (2022-23)	1,348,904.00	1,630,229.00	82.7%	Met
2nd Subsequent Year (2023-24)	1,369,411.00	1,652,303.00	82.9%	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)	589,079.00	605,087.00	2.7%	No
1st Subsequent Year (2022-23)	101,885.00	117,893.00	15.7%	Yes
2nd Subsequent Year (2023-24)	101,885.00	117,893.00	15.7%	Yes

Explanation:
(required if Yes)

2022-23 & 2023-24- The federal revenue has increased due to an increase in the SELPA Federal IDEA funding and the addition of Title V, part B funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	146,151.00	268,866.00	84.0%	Yes
1st Subsequent Year (2022-23)	132,951.00	182,158.00	37.0%	Yes
2nd Subsequent Year (2023-24)	132,951.00	182,158.00	37.0%	Yes

Explanation:
(required if Yes)

2021-22- The state revenue has increased due to the addition of the Extended Learning Opportunity Program, Educator Effectiveness, Learning Recovery Support, and the Dispute Prevention & Resolution funds.
2022-23 & 2023-24- The state revenue has increased due to the addition of the Extended Learning Opportunity Program funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	86,707.00	113,473.00	30.9%	Yes
1st Subsequent Year (2022-23)	92,247.00	108,473.00	17.6%	Yes
2nd Subsequent Year (2023-24)	92,247.00	107,123.00	16.1%	Yes

Explanation:
(required if Yes)

2021-22- The local revenue has increased due to an increase in the SELPA state and local distribution and additional donation from the Feuerman Foundation for Backpack for Kids.
2022-23 & 2023-24- The local revenue has increased due to an increase in the SELPA state and local distribution.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	173,125.00	178,221.00	2.9%	No
1st Subsequent Year (2022-23)	86,326.00	87,826.00	1.7%	No
2nd Subsequent Year (2023-24)	69,326.00	87,826.00	26.7%	Yes

Explanation:
(required if Yes)

2023-24- The books and supplies budget has increased due to an increase in instructional materials.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	573,155.00	577,110.00	0.7%	No
1st Subsequent Year (2022-23)	331,852.00	365,498.00	10.1%	Yes
2nd Subsequent Year (2023-24)	335,063.00	345,990.00	3.3%	No

Explanation:
(required if Yes)

2022-23- Services and other operating expenditures have increased due to the Educator Effectiveness, Dispute Prevention & Resolution and the Learning Recovery Support funded expenditures.

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)	821,937.00	987,426.00	20.1%	Not Met
1st Subsequent Year (2022-23)	327,083.00	408,524.00	24.9%	Not Met
2nd Subsequent Year (2023-24)	327,083.00	407,174.00	24.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	746,280.00	755,331.00	1.2%	Met
1st Subsequent Year (2022-23)	418,178.00	453,324.00	8.4%	Not Met
2nd Subsequent Year (2023-24)	404,389.00	433,816.00	7.3%	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)	2022-23 & 2023-24- The federal revenue has increased due to an increase in the SELPA Federal IDEA funding and the addition of Title V, part B funds.
Explanation: Other State Revenue (linked from 6A if NOT met)	2021-22- The state revenue has increased due to the addition of the Extended Learning Opportunity Program, Educator Effectiveness, Learning Recovery Support, and the Dispute Prevention & Resolution funds. 2022-23 & 2023-24- The state revenue has increased due to the addition of the Extended Learning Opportunity Program funds.
Explanation: Other Local Revenue (linked from 6A if NOT met)	2021-22- The local revenue has increased due to an increase in the SELPA state and local distribution and additional donation from the Feuerman Foundation for Backpack for Kids. 2022-23 & 2023-24- The local revenue has increased due to an increase in the SELPA state and local distribution.

- 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)	2023-24- The books and supplies budget has increased due to an increase in instructional materials.
Explanation: Services and Other Exps (linked from 6A if NOT met)	2022-23- Services and other operating expenditures have increased due to the Educator Effectiveness, Dispute Prevention & Resolution and the Learning Recovery Support funded expenditures.

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	69,529.35	81,599.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		72,043.00	

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 type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.2%	19.8%	22.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.4%	6.6%	7.6%

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)	63,621.00	1,573,947.00	N/A	Met
1st Subsequent Year (2022-23)	(5,693.00)	1,648,196.00	0.3%	Met
2nd Subsequent Year (2023-24)	76,202.00	1,671,417.00	N/A	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)		398,922.00	Met
1st Subsequent Year (2022-23)		378,861.00	Met
2nd Subsequent Year (2023-24)		461,030.00	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)		363,315.00	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.)	177	186	191
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):

- 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		

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)	2,748,759.00	2,268,278.00	2,272,238.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,748,759.00	2,268,278.00	2,272,238.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	137,437.95	113,413.90	113,611.90
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)	137,437.95	113,413.90	113,611.90

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	134,235.00	134,323.00	201,381.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	312,001.00	314,201.00	316,401.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	446,236.00	448,524.00	517,782.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.23%	19.77%	22.79%
District's Reserve Standard (Section 10B, Line 7):	137,437.95	113,413.90	113,611.90
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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(260,235.00)	(232,378.00)	-10.7%	(27,857.00)	Not Met
1st Subsequent Year (2022-23)	(266,480.00)	(261,950.00)	-1.7%	(4,530.00)	Met
2nd Subsequent Year (2023-24)	(267,336.00)	(263,024.00)	-1.6%	(4,312.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	2,845.00	0.00	-100.0%	(2,845.00)	Met
2nd Subsequent Year (2023-24)	12,602.00	0.00	-100.0%	(12,602.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	173,464.00	173,457.00	0.0%	(7.00)	Met
1st Subsequent Year (2022-23)	19,461.00	17,967.00	-7.7%	(1,494.00)	Met
2nd Subsequent Year (2023-24)	19,748.00	19,114.00	-3.2%	(634.00)	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)

2021-22- The contribution from the general fund into special education has decreased due to the district receiving additional federal, state and local special education funding.

- 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)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

- 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.

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:

--

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?

No

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	10.6	11.9	10.9	10.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

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

9,700

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

0

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

113,076

113,571

119,676

46.1%

43.1%

40.3%

0.0%

7.0%

7.0%

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?

No

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

0

0

0

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

6,947

8,969

5,249

-23.1%

29.1%

-41.5%

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

Yes

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.):

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.

No

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	8.9	8.9	8.9	8.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

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

4,042

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

0

Classified (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
27,745	29,207	31,252
46.1%	43.1%	40.3%
0.0%	7.0%	7.0%

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?

No		
0	0	0

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

- 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
1,846	1,683	3,372
136.1%	-8.8%	100.4%

Classified (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)
No	No	No
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.):

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?

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	1.0	1.0	1.0	1.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

- 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

Yes	Yes	Yes
7,008	7,499	8,023
100.0%	100.0%	100.0%
0.0%	7.0%	7.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

- 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

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

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?

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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	1,791,983.00	1,804,486.00	1,044,319.27	1,804,486.00	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	34,655.00	36,416.00	19,952.19	36,416.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,532.00	29,044.00	11,343.75	29,044.00	0.00	0.0%
5) TOTAL, REVENUES			1,858,170.00	1,869,946.00	1,075,615.21	1,869,946.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	649,352.00	660,391.00	339,689.59	660,391.00	0.00	0.0%
2) Classified Salaries		2000-2999	185,817.00	167,431.00	85,163.24	167,431.00	0.00	0.0%
3) Employee Benefits		3000-3999	307,192.00	287,705.00	147,303.53	287,705.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,790.00	60,211.00	35,774.61	60,211.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	224,552.00	224,752.00	148,923.85	224,752.00	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			1,424,703.00	1,400,490.00	756,854.82	1,400,490.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			433,467.00	469,456.00	318,760.39	469,456.00		
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	175,436.00	173,457.00	16,445.00	173,457.00	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	(267,825.00)	(232,378.00)	0.00	(232,378.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(443,261.00)	(405,835.00)	(16,445.00)	(405,835.00)		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,794.00)	63,621.00	302,315.39	63,621.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	213,948.74	213,948.00		213,948.00	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)			213,948.74	213,948.00		213,948.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,948.74	213,948.00		213,948.00		
2) Ending Balance, June 30 (E + F1e)			204,154.74	277,569.00		277,569.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	126,861.00	142,334.00		142,334.00		
DONATIONS	0000	9780	808.00					
FUND RAISING	0000	9780	908.00					
YEARBOOKS	0000	9780	98.00					
INSTRUCTIONAL MATERIALS	0000	9780	42,031.00					
TECHNOLOGY	0000	9780	11,016.00					
DEFERRED MAINTENANCE	0000	9780	65,395.00					
STATE LOTTERY REVENUE	1100	9780	6,605.00					
DONATIONS	0000	9780		808.00		808.00		
FUND RAISING	0000	9780		908.00		908.00		
YEARBOOKS	0000	9780		426.00		426.00		
INSTRUCTIONAL MATERIALS	0000	9780		42,031.00		42,031.00		
TECHNOLOGY	0000	9780		11,016.00		11,016.00		
DEFERRED MAINTENANCE	0000	9780		69,390.00		69,390.00		
STATE LOTTERY REVENUE	1100	9780		17,755.00		17,755.00		
DONATIONS	0000	9780				808.00		
FUND RAISING	0000	9780				908.00		
YEARBOOKS	0000	9780				426.00		
INSTRUCTIONAL MATERIALS	0000	9780				42,031.00		
TECHNOLOGY	0000	9780				11,016.00		
DEFERRED MAINTENANCE	0000	9780				69,390.00		
STATE LOTTERY REVENUE	1100	9780				17,755.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	43,495.00	134,235.00		134,235.00		
Unassigned/Unappropriated Amount		9790	32,798.74	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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	868,674.00	816,649.00	532,514.00	816,649.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	370,564.00	407,005.00	215,223.00	407,005.00	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	5,370.00	5,367.00	2,717.06	5,367.00	0.00	0.0%
Timber Yield Tax		8022	8,075.00	5,632.00	2,540.56	5,632.00	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	493,311.00	517,176.00	258,599.08	517,176.00	0.00	0.0%
Unsecured Roll Taxes		8042	19,022.00	20,346.00	15,156.57	20,346.00	0.00	0.0%
Prior Years' Taxes		8043	197.00	248.00	1,193.48	248.00	0.00	0.0%
Supplemental Taxes		8044	4,387.00	9,887.00	3,159.40	9,887.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	22,383.00	22,176.00	13,216.12	22,176.00	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			1,791,983.00	1,804,486.00	1,044,319.27	1,804,486.00	0.00	0.0%
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			1,791,983.00	1,804,486.00	1,044,319.27	1,804,486.00	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	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, 5630	8290						
Other NCLB / Every Student Succeeds Act	3500-3599	8290						
Career and Technical Education	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue			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								
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	6,185.00	6,304.00	6,304.00	6,304.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,350.00	29,992.00	13,648.19	29,992.00	0.00	0.0%
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	120.00	120.00	0.00	120.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,655.00	36,416.00	19,952.19	36,416.00	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 (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	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		
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	3,465.00	3,465.00	0.00	3,465.00	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	826.26	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%) 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	28,067.00	25,579.00	10,517.49	25,579.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	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			31,532.00	29,044.00	11,343.75	29,044.00	0.00	0.0%
TOTAL, REVENUES			1,858,170.00	1,869,946.00	1,075,615.21	1,869,946.00	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 (E/B) (F)
Certificated Teachers' Salaries		1100	525,732.00	538,756.00	271,875.02	538,756.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	19,480.00	17,595.00	7,124.57	17,595.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,140.00	104,040.00	60,690.00	104,040.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			649,352.00	660,391.00	339,689.59	660,391.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,560.00	35,475.00	17,305.61	35,475.00	0.00	0.0%
Classified Support Salaries		2200	59,514.00	60,759.00	31,006.95	60,759.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	60,963.00	59,165.00	31,194.93	59,165.00	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	13,780.00	12,032.00	5,655.75	12,032.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			185,817.00	167,431.00	85,163.24	167,431.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	109,871.00	111,527.00	57,076.18	111,527.00	0.00	0.0%
PERS		3201-3202	40,986.00	36,829.00	18,202.62	36,829.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,276.00	22,160.00	11,362.32	22,160.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	103,309.00	93,826.00	48,568.23	93,826.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,971.00	4,086.00	2,094.89	4,086.00	0.00	0.0%
Workers' Compensation		3601-3602	19,779.00	19,277.00	9,999.29	19,277.00	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			307,192.00	287,705.00	147,303.53	287,705.00	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	57,790.00	58,676.00	34,240.44	58,676.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,535.00	1,534.17	1,535.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,790.00	60,211.00	35,774.61	60,211.00	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	10,025.00	4,225.00	570.00	4,225.00	0.00	0.0%
Dues and Memberships		5300	4,190.00	4,250.00	4,078.99	4,250.00	0.00	0.0%
Insurance		5400-5450	17,954.00	18,463.00	18,462.87	18,463.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,226.00	41,226.00	18,772.43	41,226.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,596.00	23,513.00	15,199.17	23,513.00	0.00	0.0%
Transfers of Direct Costs		5710	(4,469.00)	916.00	0.00	916.00	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	122,558.00	118,687.00	84,937.75	118,687.00	0.00	0.0%
Communications		5900	13,472.00	13,472.00	6,902.64	13,472.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,552.00	224,752.00	148,923.85	224,752.00	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 (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						
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,424,703.00	1,400,490.00	756,854.82	1,400,490.00	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 (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	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	158,991.00	158,991.00	0.00	158,991.00	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	16,445.00	14,466.00	16,445.00	14,466.00	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			175,436.00	173,457.00	16,445.00	173,457.00	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	(267,825.00)	(232,378.00)	0.00	(232,378.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(267,825.00)	(232,378.00)	0.00	(232,378.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(443,261.00)	(405,835.00)	(16,445.00)	(405,835.00)	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 (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	80,368.00	605,087.00	100,621.81	605,087.00	0.00	0.0%
3) Other State Revenue		8300-8599	149,070.00	232,450.00	103,336.33	232,450.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,863.00	84,429.00	38,065.00	84,429.00	0.00	0.0%
5) TOTAL, REVENUES			286,301.00	921,966.00	242,023.14	921,966.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	274,950.00	284,871.00	143,354.56	284,871.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,313.00	135,549.00	75,565.79	135,549.00	0.00	0.0%
3) Employee Benefits		3000-3999	240,811.00	234,457.00	73,488.85	234,457.00	0.00	0.0%
4) Books and Supplies		4000-4999	24,238.00	118,010.00	72,735.22	118,010.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	102,746.00	352,358.00	81,237.82	352,358.00	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	43,230.00	49,567.00	0.00	49,567.00	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			801,288.00	1,174,812.00	446,382.24	1,174,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(514,987.00)	(252,846.00)	(204,359.10)	(252,846.00)		
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	267,825.00	232,378.00	0.00	232,378.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			267,825.00	232,378.00	0.00	232,378.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(247,162.00)	(20,468.00)	(204,359.10)	(20,468.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	141,819.43	141,821.00		141,821.00	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)			141,819.43	141,821.00		141,821.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,819.43	141,821.00		141,821.00		
2) Ending Balance, June 30 (E + F1e)			(105,342.57)	121,353.00		121,353.00		
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) Restricted		9740	22,968.43	121,353.00		121,353.00		
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	(128,311.00)	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 (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	24,148.00	35,987.00	0.00	35,987.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	40,544.00	59,787.00	38,083.00	59,787.00	0.00	0.0%
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	5,676.00	7,291.00	5,045.00	7,291.00	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 (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, 5630	8290	10,000.00	14,899.00	7,500.00	14,899.00	0.00	0.0%
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	487,123.00	49,993.81	487,123.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	80,368.00	605,087.00	100,621.81	605,087.00	0.00	0.0%
TOTAL, FEDERAL REVENUE								
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	9,261.00	11,960.00	(260.67)	11,960.00	0.00	0.0%
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	139,809.00	220,490.00	103,597.00	220,490.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			149,070.00	232,450.00	103,336.33	232,450.00	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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,165.00	10,465.00	4,300.00	10,465.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	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	50,698.00	73,964.00	33,765.00	73,964.00	0.00	0.0%
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			56,863.00	84,429.00	38,065.00	84,429.00	0.00	0.0%
TOTAL, REVENUES			286,301.00	921,966.00	242,023.14	921,966.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	246,390.00	259,076.00	132,909.33	259,076.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	28,560.00	25,795.00	10,445.23	25,795.00	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			274,950.00	284,871.00	143,354.56	284,871.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	74,848.00	89,156.00	46,179.17	89,156.00	0.00	0.0%
Classified Support Salaries		2200	40,465.00	46,393.00	29,386.62	46,393.00	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			115,313.00	135,549.00	75,565.79	135,549.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	130,304.00	128,447.00	20,719.28	128,447.00	0.00	0.0%
PERS		3201-3202	25,363.00	25,659.00	10,466.34	25,659.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,568.00	14,499.00	7,912.02	14,499.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,864.00	54,003.00	28,327.51	54,003.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,596.00	2,072.00	1,079.68	2,072.00	0.00	0.0%
Workers' Compensation		3601-3602	9,116.00	9,777.00	4,984.02	9,777.00	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			240,811.00	234,457.00	73,488.85	234,457.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	5,000.00	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	19,238.00	113,010.00	72,735.22	113,010.00	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			24,238.00	118,010.00	72,735.22	118,010.00	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	200.00	10,780.00	7,033.86	10,780.00	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	4,469.00	(916.00)	0.00	(916.00)	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	98,077.00	336,712.00	69,095.76	336,712.00	0.00	0.0%
Communications		5900	0.00	5,782.00	5,108.20	5,782.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,746.00	352,358.00	81,237.82	352,358.00	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 (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	43,230.00	49,567.00	0.00	49,567.00	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)			43,230.00	49,567.00	0.00	49,567.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			801,288.00	1,174,812.00	446,382.24	1,174,812.00	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 (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	267,825.00	232,378.00	0.00	232,378.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			267,825.00	232,378.00	0.00	232,378.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			267,825.00	232,378.00	0.00	232,378.00	0.00	0.0%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,791,983.00	1,804,486.00	1,044,319.27	1,804,486.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,368.00	605,087.00	100,621.81	605,087.00	0.00	0.0%
3) Other State Revenue		8300-8599	183,725.00	268,866.00	123,288.52	268,866.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,395.00	113,473.00	49,408.75	113,473.00	0.00	0.0%
5) TOTAL, REVENUES			2,144,471.00	2,791,912.00	1,317,638.35	2,791,912.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	924,302.00	945,262.00	483,044.15	945,262.00	0.00	0.0%
2) Classified Salaries		2000-2999	301,130.00	302,980.00	160,729.03	302,980.00	0.00	0.0%
3) Employee Benefits		3000-3999	548,003.00	522,162.00	220,792.38	522,162.00	0.00	0.0%
4) Books and Supplies		4000-4999	82,028.00	178,221.00	108,509.83	178,221.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	327,298.00	577,110.00	230,161.67	577,110.00	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	43,230.00	49,567.00	0.00	49,567.00	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			2,225,991.00	2,575,302.00	1,203,237.06	2,575,302.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,520.00)	216,610.00	114,401.29	216,610.00		
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	175,436.00	173,457.00	16,445.00	173,457.00	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			(175,436.00)	(173,457.00)	(16,445.00)	(173,457.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(256,956.00)	43,153.00	97,956.29	43,153.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	355,768.17	355,769.00		355,769.00	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)			355,768.17	355,769.00		355,769.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355,768.17	355,769.00		355,769.00		
2) Ending Balance, June 30 (E + F1e)			98,812.17	398,922.00		398,922.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	22,968.43	121,353.00		121,353.00		
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	126,861.00	142,334.00		142,334.00		
DONATIONS	0000	9780	808.00					
FUND RAISING	0000	9780	908.00					
YEARBOOKS	0000	9780	98.00					
INSTRUCTIONAL MATERIALS	0000	9780	42,031.00					
TECHNOLOGY	0000	9780	11,016.00					
DEFERRED MAINTENANCE	0000	9780	65,395.00					
STATE LOTTERY REVENUE	1100	9780	6,605.00					
DONATIONS	0000	9780		808.00				
FUND RAISING	0000	9780		908.00				
YEARBOOKS	0000	9780		426.00				
INSTRUCTIONAL MATERIALS	0000	9780		42,031.00				
TECHNOLOGY	0000	9780		11,016.00				
DEFERRED MAINTENANCE	0000	9780		69,390.00				
STATE LOTTERY REVENUE	1100	9780		17,755.00				
DONATIONS	0000	9780				808.00		
FUND RAISING	0000	9780				908.00		
YEARBOOKS	0000	9780				426.00		
INSTRUCTIONAL MATERIALS	0000	9780				42,031.00		
TECHNOLOGY	0000	9780				11,016.00		
DEFERRED MAINTENANCE	0000	9780				69,390.00		
STATE LOTTERY REVENUE	1100	9780				17,755.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	43,495.00	134,235.00		134,235.00		
Unassigned/Unappropriated Amount		9790	(95,512.26)	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	868,674.00	816,649.00	532,514.00	816,649.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	370,564.00	407,005.00	215,223.00	407,005.00	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	5,370.00	5,367.00	2,717.06	5,367.00	0.00	0.0%
Timber Yield Tax		8022	8,075.00	5,632.00	2,540.56	5,632.00	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	493,311.00	517,176.00	258,599.08	517,176.00	0.00	0.0%
Unsecured Roll Taxes		8042	19,022.00	20,346.00	15,156.57	20,346.00	0.00	0.0%
Prior Years' Taxes		8043	197.00	248.00	1,193.48	248.00	0.00	0.0%
Supplemental Taxes		8044	4,387.00	9,887.00	3,159.40	9,887.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	22,383.00	22,176.00	13,216.12	22,176.00	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			1,791,983.00	1,804,486.00	1,044,319.27	1,804,486.00	0.00	0.0%
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			1,791,983.00	1,804,486.00	1,044,319.27	1,804,486.00	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	24,148.00	35,987.00	0.00	35,987.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	40,544.00	59,787.00	38,083.00	59,787.00	0.00	0.0%
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	5,676.00	7,291.00	5,045.00	7,291.00	0.00	0.0%

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Form 011

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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, 5630	8290	10,000.00	14,899.00	7,500.00	14,899.00	0.00	0.0%
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	487,123.00	49,993.81	487,123.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,368.00	605,087.00	100,621.81	605,087.00	0.00	0.0%
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	6,185.00	6,304.00	6,304.00	6,304.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	37,611.00	41,952.00	13,387.52	41,952.00	0.00	0.0%
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	139,929.00	220,610.00	103,597.00	220,610.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			183,725.00	268,866.00	123,288.52	268,866.00	0.00	0.0%

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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	3,465.00	3,465.00	0.00	3,465.00	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	826.26	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%) 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	34,232.00	36,044.00	14,817.49	36,044.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	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	50,698.00	73,964.00	33,765.00	73,964.00	0.00	0.0%
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			88,395.00	113,473.00	49,408.75	113,473.00	0.00	0.0%
TOTAL, REVENUES			2,144,471.00	2,791,912.00	1,317,638.35	2,791,912.00	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	772,122.00	797,832.00	404,784.35	797,832.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	48,040.00	43,390.00	17,569.80	43,390.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,140.00	104,040.00	60,690.00	104,040.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			924,302.00	945,262.00	483,044.15	945,262.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	126,408.00	124,631.00	63,484.78	124,631.00	0.00	0.0%
Classified Support Salaries		2200	99,979.00	107,152.00	60,393.57	107,152.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	60,963.00	59,165.00	31,194.93	59,165.00	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	13,780.00	12,032.00	5,655.75	12,032.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			301,130.00	302,980.00	160,729.03	302,980.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	240,175.00	239,974.00	77,795.46	239,974.00	0.00	0.0%
PERS		3201-3202	66,349.00	62,488.00	28,668.96	62,488.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	35,844.00	36,659.00	19,274.34	36,659.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	162,173.00	147,829.00	76,895.74	147,829.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,567.00	6,158.00	3,174.57	6,158.00	0.00	0.0%
Workers' Compensation		3601-3602	28,895.00	29,054.00	14,983.31	29,054.00	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			548,003.00	522,162.00	220,792.38	522,162.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	5,000.00	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	77,028.00	171,686.00	106,975.66	171,686.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,535.00	1,534.17	1,535.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,028.00	178,221.00	108,509.83	178,221.00	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	10,225.00	15,005.00	7,603.86	15,005.00	0.00	0.0%
Dues and Memberships		5300	4,190.00	4,250.00	4,078.99	4,250.00	0.00	0.0%
Insurance		5400-5450	17,954.00	18,463.00	18,462.87	18,463.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,226.00	41,226.00	18,772.43	41,226.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,596.00	23,513.00	15,199.17	23,513.00	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	220,635.00	455,399.00	154,033.51	455,399.00	0.00	0.0%
Communications		5900	13,472.00	19,254.00	12,010.84	19,254.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			327,298.00	577,110.00	230,161.67	577,110.00	0.00	0.0%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

12 62885 000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	43,230.00	49,567.00	0.00	49,567.00	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)			43,230.00	49,567.00	0.00	49,567.00	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			2,225,991.00	2,575,302.00	1,203,237.06	2,575,302.00	0.00	0.0%

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)
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	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	158,991.00	158,991.00	0.00	158,991.00	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	16,445.00	14,466.00	16,445.00	14,466.00	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			175,436.00	173,457.00	16,445.00	173,457.00	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)			(175,436.00)	(173,457.00)	(16,445.00)	(173,457.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
2600	Expanded Learning Opportunities Program	27,718.00
6266	Educator Effectiveness, FY 2021-22	42,326.00
6300	Lottery: Instructional Materials	14,839.00
6536	Special Ed: Dispute Prevention and Dispute	3,110.00
6537	Special Ed: Learning Recovery Support	17,492.00
7311	Classified School Employee Professional De	614.00
7426	Expanded Learning Opportunities (ELO) Gra	8,479.00
9010	Other Restricted Local	6,775.00
Total, Restricted Balance		<u>121,353.00</u>

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	11,921.30	11,921.00		11,921.00	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)			11,921.30	11,921.00		11,921.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,921.30	11,921.00		11,921.00		
2) Ending Balance, June 30 (E + F1e)			11,921.30	11,921.00		11,921.00		
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) Restricted		9740	11,921.30	11,921.00		11,921.00		
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)
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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								
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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
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								
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 - 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 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								
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 from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
8210	Student Activity Funds	11,921.00
Total, Restricted Balance		<u>11,921.00</u>

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	26,000.00	57,800.00	18,806.03	57,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,670.00	2,000.00	1,067.80	2,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,095.00	95.00	0.00	95.00	0.00	0.0%
5) TOTAL, REVENUES			56,765.00	59,895.00	19,873.83	59,895.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,352.00	27,311.00	14,223.49	27,311.00	0.00	0.0%
3) Employee Benefits		3000-3999	22,562.00	20,624.00	10,501.50	20,624.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,850.00	24,480.00	14,854.45	24,480.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,446.00	1,946.00	625.67	1,946.00	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			73,210.00	74,361.00	40,205.11	74,361.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,445.00)	(14,466.00)	(20,331.28)	(14,466.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,445.00	14,466.00	16,445.00	14,466.00	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			16,445.00	14,466.00	16,445.00	14,466.00		

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	(3,886.28)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,349.31	6,349.00		6,349.00	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)			6,349.31	6,349.00		6,349.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,349.31	6,349.00		6,349.00		
2) Ending Balance, June 30 (E + F1e)			6,349.31	6,349.00		6,349.00		
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) Restricted		9740	6,349.31	6,349.00		6,349.00		
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		

2021-22 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	26,000.00	57,800.00	18,806.03	57,800.00	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			26,000.00	57,800.00	18,806.03	57,800.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,670.00	2,000.00	1,067.80	2,000.00	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			1,670.00	2,000.00	1,067.80	2,000.00	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	29,000.00	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	95.00	95.00	0.00	95.00	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			29,095.00	95.00	0.00	95.00	0.00	0.0%
TOTAL REVENUES			56,765.00	59,895.00	19,873.83	59,895.00		

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	27,352.00	27,311.00	14,223.49	27,311.00	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			27,352.00	27,311.00	14,223.49	27,311.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,266.00	6,257.00	3,258.59	6,257.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,093.00	2,089.00	1,088.11	2,089.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,200.00	11,496.00	5,748.00	11,496.00	0.00	0.0%
Unemployment Insurance		3501-3502	336.00	137.00	71.12	137.00	0.00	0.0%
Workers' Compensation		3601-3602	667.00	645.00	335.68	645.00	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			22,562.00	20,624.00	10,501.50	20,624.00	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	1,350.00	3,980.00	2,985.35	3,980.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	20,500.00	20,500.00	11,869.10	20,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,850.00	24,480.00	14,854.45	24,480.00	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	114.00	614.00	159.67	614.00	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	1,332.00	1,332.00	466.00	1,332.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,446.00	1,946.00	625.67	1,946.00	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			73,210.00	74,361.00	40,205.11	74,361.00		

2021-22 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	16,445.00	14,466.00	16,445.00	14,466.00	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			16,445.00	14,466.00	16,445.00	14,466.00	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)			16,445.00	14,466.00	16,445.00	14,466.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	6,349.00
Total, Restricted Balance		6,349.00

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	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
5) TOTAL, REVENUES			2,200.00	2,200.00	0.00	2,200.00		
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)			2,200.00	2,200.00	0.00	2,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	158,991.00	158,991.00	0.00	158,991.00	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			158,991.00	158,991.00	0.00	158,991.00		

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)			161,191.00	161,191.00	0.00	161,191.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	150,809.89	150,810.00		150,810.00	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)			150,809.89	150,810.00		150,810.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,809.89	150,810.00		150,810.00		
2) Ending Balance, June 30 (E + F1e)			312,000.89	312,001.00		312,001.00		
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) 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	320,539.00	312,001.00		312,001.00		
Unassigned/Unappropriated Amount		9790	(8,538.11)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
TOTAL, REVENUES			2,200.00	2,200.00	0.00	2,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	158,991.00	158,991.00	0.00	158,991.00	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			158,991.00	158,991.00	0.00	158,991.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			158,991.00	158,991.00	0.00	158,991.00		

		2021/22
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,435.00	1,435.00	0.00	1,435.00	0.00	0.0%
5) TOTAL, REVENUES			1,435.00	1,435.00	0.00	1,435.00		
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	363.00	363.00	0.00	363.00	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			363.00	363.00	0.00	363.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,072.00	1,072.00	0.00	1,072.00		
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)			1,072.00	1,072.00	0.00	1,072.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,513.00	11,513.00		11,513.00	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)			11,513.00	11,513.00		11,513.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,513.00	11,513.00		11,513.00		
2) Ending Balance, June 30 (E + F1e)			12,585.00	12,585.00		12,585.00		
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	12,585.00	12,585.00		12,585.00		
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)
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	175.00	175.00	0.00	175.00	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								
Mitigation/Developer Fees		8681	1,260.00	1,260.00	0.00	1,260.00	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			1,435.00	1,435.00	0.00	1,435.00	0.00	0.0%
TOTAL, REVENUES			1,435.00	1,435.00	0.00	1,435.00		

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								
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	363.00	363.00	0.00	363.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			363.00	363.00	0.00	363.00	0.00	0.0%

2021-22 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

12 62885 0000000
Form 251

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			363.00	363.00	0.00	363.00		

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	12,585.00
Total, Restricted Balance		<u>12,585.00</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
ALL FUNDS
SECOND INTERIM WORKING BUDGET
FISCAL YEAR 2021-22

3/9/2022

	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	----- SPECIAL REVENUE FUNDS ----- Cafeteria Fund	Special Reserves	Student Activity	----- OTHER FUND TYPES ----- County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 1,804,486	\$	\$ 1,804,486	\$	\$		\$	\$	\$	\$	\$ 1,804,486
Federal Sources		605,087	605,087	57,800							662,887
Other State Sources	36,416	232,450	268,866	2,000							270,866
Other Local Sources	29,044	84,429	113,473	95	2,200					1,435	117,203
Total Revenue	1,869,946	921,966	2,791,912	59,895	2,200					1,435	2,855,442
B. EXPENDITURES											
Certificated Salaries	660,391	284,871	945,262								945,262
Classified Salaries	167,431	135,549	302,980	27,311							330,291
Employee Benefits	287,705	234,457	522,162	20,624							542,786
Supplies	60,211	118,010	178,221	24,480							202,701
Services & Other Operating	224,752	352,358	577,110	1,946						363	579,419
Capital Outlay											
Other Outgo		49,567	49,567								49,567
Support Costs											
Total Expenditures	1,400,490	1,174,812	2,575,302	74,361						363	2,650,026
C. EXCESS REVENUES (EXPENDITURES)	469,456	(252,846)	216,610	(14,466)	2,200					1,072	205,416
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				14,466	158,991						173,457
Interfund Transfers Out	(173,457)		(173,457)								(173,457)
Other Sources											
Other Uses											
Contributions	(232,378)	232,378									
Total Other Sources (Uses)	(405,835)	232,378	(173,457)	14,466	158,991						
E. FUND BALANCE INCREASE (DECREASE)	63,621	(20,468)	43,153		161,191					1,072	205,416
F. ADJUSTED BEGINNING BALANCE	213,948	141,821	355,769	6,349	150,810	11,921				11,513	536,363
G. ENDING BALANCE	\$ 277,569	\$ 121,353	\$ 398,922	\$ 6,349	\$ 312,001	\$ 11,921	\$	\$	\$	\$ 12,585	\$ 741,779

District Reserve of 16.23% includes:

Total General Fund Expenditures, Transfers out and Uses \$2,748,759
Recommended Minimum Reserve Calculation at 5%: \$137,438
Budgeted Reserve Level: 16.23%

General Fund Designated for Economic Uncertainty: \$ 134,235
Special Reserve Fund Ending Balance: \$ 312,001
TOTAL: \$ 446,236

MULTI-YEAR BUDGET PROJECTION

HYDESVILLE ELEMENTARY SCHOOL DISTRICT										
ALL FUNDS										
SECOND INTERIM MULTI-YEAR PROJECTION										
FISCAL YEAR 2022-23										
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	----- SPECIAL REVENUE FUNDS ----- Cafeteria Fund	Special Reserves	Student Activity	----- OTHER FUND TYPES ----- County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities
										Total All Funds
A. REVENUES										
Local Control Funding Formula	\$ 1,839,693	\$	\$ 1,839,693	\$	\$	\$	\$	\$	\$	\$ 1,839,693
Federal Sources		117,893	117,893	57,800						175,693
Other State Sources	36,416	145,742	182,158	2,000						184,158
Other Local Sources	28,344	134,235	108,473	95	2,200					112,203
		134,323	134,323							
Total Revenue	1,904,453	201,381	2,248,217	59,895	2,200					2,311,747
B. EXPENDITURES										
Certificated Salaries	814,249	82,777	897,026							897,026
Classified Salaries	164,679	135,828	300,507	28,648						329,155
Employee Benefits	369,976	179,911	549,887	22,788						572,675
Supplies	58,866	28,960	87,826	24,480						112,306
Services & Other Operating	222,459	143,039	365,498	1,946						367,825
Capital Outlay										
Other Outgo		49,567	49,567							49,567
Support Costs										
Total Expenditures	1,630,229	620,082	2,250,311	77,862						2,328,554
C. EXCESS REVENUES (EXPENDITURES)	274,224	(418,701)	(2,094)	(17,967)	2,200					(16,807)
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In				17,967						17,967
Interfund Transfers Out	(17,967)		(17,967)							(17,967)
Other Sources										
Other Uses										
Contributions	(261,950)	261,950								
Total Other Sources (Uses)	(279,917)	261,950	(17,967)	17,967						
E. FUND BALANCE INCREASE (DECREASE)	(5,693)	(156,751)	(20,061)		2,200					1,054
F. ADJUSTED BEGINNING BALANCE	277,569	121,353	398,922	6,349	312,001	11,921				12,585
G. ENDING BALANCE	\$ 271,876	\$ (35,398)	\$ 378,861	\$ 6,349	\$ 314,201	\$ 11,921	\$	\$	\$	\$ 13,639
=====										
<div> <div> Total General Fund Expenditures, Transfers out and Uses Recommended Minimum Reserve Calculation at 5%: Budgeted Reserve Level: </div> <div> \$2,268,278 \$113,414 19.77% </div> </div> <div> District Reserve of 19.77% includes: General Fund Designated for Economic Uncertainty: \$ 134,323 Special Reserve Fund Ending Balance: \$ 314,201 TOTAL: \$ 448,524 </div>										

MULTI-YEAR BUDGET PROJECTION

HYDESVILLE ELEMENTARY SCHOOL DISTRICT											3/9/2022
ALL FUNDS											
SECOND INTERIM MULTI-YEAR PROJECTION											
FISCAL YEAR 2023-24											
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	----- SPECIAL REVENUE FUNDS ----- Cafeteria Fund	Special Reserves	Student Activity	----- OTHER FUND TYPES ----- County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 1,947,233	\$	\$ 1,947,233	\$	\$	\$	\$	\$	\$	\$	\$ 1,947,233
Federal Sources		117,893	117,893	57,800							175,693
Other State Sources	36,416	145,742	182,158	2,000							184,158
Other Local Sources	26,994	80,129	107,123	95	2,200					1,435	110,853
Total Revenue	2,010,643	343,764	2,354,407	59,895	2,200					1,435	2,417,937
B. EXPENDITURES											
Certificated Salaries	819,355	82,920	902,275								902,275
Classified Salaries	167,532	136,347	303,879	28,648							332,527
Employee Benefits	382,524	181,063	563,587	23,935							587,522
Supplies	58,866	28,960	87,826	24,480							112,306
Services & Other Operating	224,026	121,964	345,990	1,946						400	348,336
Capital Outlay											
Other Outgo		49,567	49,567								49,567
Support Costs											
Total Expenditures	1,652,303	600,821	2,253,124	79,009						400	2,332,533
C. EXCESS REVENUES (EXPENDITURES)	358,340	(257,057)	101,283	(19,114)	2,200					1,035	85,404
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				19,114							19,114
Interfund Transfers Out	(19,114)		(19,114)								(19,114)
Other Sources											
Other Uses											
Contributions	(263,024)	263,024									
Total Other Sources (Uses)	(282,138)	263,024	(19,114)	19,114							
E. FUND BALANCE INCREASE (DECREASE)	76,202	5,967	82,169		2,200					1,035	85,404
F. ADJUSTED BEGINNING BALANCE	271,876	(35,398)	378,861	6,349	314,201	11,921				13,639	724,972
G. ENDING BALANCE	\$ 348,078	\$ (29,431)	\$ 461,030	\$ 6,349	\$ 316,401	\$ 11,921	\$	\$	\$	\$ 14,674	\$ 810,376
<i>District Reserve of 22.79% includes:</i>											
<i>Total General Fund Expenditures, Transfers out and Uses</i>	\$2,272,238			<i>General Fund Designated for Economic Uncertainty:</i>		\$ 201,381					
<i>Recommended Minimum Reserve Calculation at 5%:</i>	\$113,612			<i>Special Reserve Fund Ending Balance:</i>		\$ 316,401					
<i>Budgeted Reserve Level:</i>	22.79%			TOTAL:		\$ 517,782					

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
Beginning Cash balance as of January 31, 2022

03/09/22

	February	March	April	May	June	Receivable
Cash as of Jan 31	621,687	490,624	412,128	288,799	370,554	
LCFF Revenues	56,827	152,718	56,827	278,422	215,373	0
Federal Revenues	0	66,318	3,266	14,469	47,614	372,798
State Revenues	0	0	9,521	0	120,130	15,926
Local Revenues	9,110	8,833	8,717	13,474	24,715	1,416
Sources	0	0	0	0	0	
P/Y Recbl	28,336	0	0	0	0	
1000	79,694	125,154	82,590	85,630	89,150	
2000	25,137	43,047	24,551	24,485	25,030	
3000	36,601	52,929	36,625	37,795	137,419	
4000	49,543	3,412	5,512	2,693	8,552	
5000	34,361	81,822	52,383	71,051	107,331	
6000	0	0	0	0	0	
7000	0	0	0	0	49,567	
Uses	0				0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	(1,979)	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	2,956	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	490,624	412,128	288,799	370,554	363,315	

Total Receivables (including deferred appropriations if any)

\$390,140

Final Projected Cash Balance General Fund, TRANS, Reserve:

\$363,315

Attachment 8



Hydesville Elementary School District

3050 Johnson Rd. • Hydesville, CA • 95547-0551

3/14/2022

RECOMMENDATION OF THE DISTRICT SUPERINTENDENT CONCERNING REDUCTION OF CERTIFICATED SERVICES FOR THE 2022-2023 SCHOOL YEAR

Dear Governing Board:

I, Kevin Trone, Superintendent, Hydesville Elementary School District ("District"), hereby recommend to this Board that as of the end of the 2021-2022 school year, the following particular kinds of services now being provided by the District be reduced or discontinued as follows:

1. Eliminate the equivalent of 1.0 (F.T.E.) General Education Teacher
2. Eliminate the equivalent of 1.0 (F.T.E.) Intervention Teacher

Based upon the reduction or discontinuance of the particular kinds of services set forth above, it will be necessary to decrease the number of certificated employees in the District by the equivalent of two (2.0) full-time positions for the ensuing 2022-2023 school year. It is further my recommendation that you authorize and direct me, or my designee, to initiate and pursue those procedures necessary not to reemploy the equivalent of two (2.0) full-time equivalent certificated employees of this District pursuant to Education Code sections 44949 and 44955 because of such reduction or discontinuance of services.

Respectfully submitted,

A handwritten signature in blue ink that reads "Kevin Trone".

Kevin Trone, Superintendent

**BEFORE THE GOVERNING BOARD OF THE
HYDESVILLE ELEMENTARY SCHOOL DISTRICT
HUMBOLDT COUNTY, CALIFORNIA**

In the Matter of the Reduction or) RESOLUTION NO. 3142022-1
Discontinuance of Certain)
Particular Kinds of Services for)
the 2022-2023 School Year)

WHEREAS the Board hereby finds that it is in the best interest of the Hydesville Elementary School District (“District”) that, as of the end of the 2021-2022 school year, certain particular kinds of services now being provided by the District be reduced or discontinued as follows:

1. Eliminate the equivalent of 1.0 (F.T.E.) Certificated Intervention Teacher;
2. Eliminate the equivalent of 1.0 (F.T.E.) General Education Teacher.

WHEREAS, in the opinion of the Governing Board of this District it is necessary by reason of the aforementioned reduction and discontinuance of services to decrease the number of certificated employees by the equivalent of two (2.0) full-time equivalent employees for the 2022-2023 school year;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Hydesville Elementary School District that, as of the end of the 2021-2022 school year the foregoing particular kinds of services now being provided by said District be and hereby are reduced to the extent hereinabove set forth.

BE IT FURTHER RESOLVED that the District Superintendent or Superintendent’s designee, be and hereby is authorized and directed to initiate and pursue procedures necessary not to reemploy the equivalent of two (2.0) full time equivalent certificated employees of this

District pursuant to Education Code sections 44949 and 44955 because of said reduction and discontinuance of services.

The foregoing Resolution was adopted by the Governing Board of the Hydesville Elementary School District on the 14th day of March, 2022, by the following vote:

AYES:

NOES:

ABSENT:

President, Governing Board

I, Mandy Marquez, Clerk of the Governing Board of the Hydesville Elementary School District do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Governing Board at its meeting held on March 14th, 2022.

Clerk, Governing Board

Attachment 9

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.3 **Date:** March 14th, 2022

Considerand Discuss Possible Changes to the 8th Grade Trip Chaperone Policy

Action requested:

Superintendent Recommends approving the amended Chaperone Policy

Background Information and/or Statement of need:

Item is on the Agenda at the request of an 8th grade parent.

Fiscal Information:

Unknown Fiscal Impact

Contact Person:

Kevin Trone, Superintendent/Principal

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
Administrative Regulation 6153(c)
Overnight Trip Chaperone Selection

Eligibility

All overnight chaperones must be the parent or legal guardian of a Hydesville Elementary School student and agree to the Chaperone Agreement/Code of Conduct (Including a DOJ background check).

Selection Process

Gender ratio of chaperones must approximate that of the students attending the trip. Whenever possible a 4:1 student/chaperone ratio will be followed. All chaperones are encouraged to be vaccinated against COVID-19.

Priority will be given in the following order:

1. Current Hydesville Elementary staff
2. Those with medical, first responder, and/or law enforcement training
3. Parents of children with medical conditions requiring specialized supervision
4. Those who have not attended a previous such trip and will not have another chance to do so (i.e. No younger children)
5. Remaining spots will be selected by lottery drawing

Attendance by Non-chaperones

Those not selected as chaperones may attend activities and venues, but at their own cost. Furthermore, since students must remain under the direct supervision of school staff and chaperones while on field trips, at no time during the trip may parents transport their child(ren) in private vehicles, house them in private hotel rooms, or take them to alternate events/activities. In order to do so the parent/guardian must check their child out with the supervising staff member and they may not participate in the remainder of the trip.

Attachment 10

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.4 **Date:** March 14th, 2022

Consider CSBA Ballot Response

Action requested:

No Action Requested

Background Information and/or Statement of need:

CSBA Request

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal



REQUIRES BOARD ACTION

Due: Tues. March 15—return ballot in enclosed envelope

January 31, 2022

MEMORANDUM

To: All Board Presidents and Superintendents — CSBA Member Boards
From: Dr. Susan Heredia, CSBA President
Re: 2022 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Tues. March 15**

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Tuesday, March 15, 2022.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held. Results will be published by May 11, 2022.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)' required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only **ONE** Ballot per Board. Be sure to mark your vote "X" in the box. **A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.**

**OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT
SUBREGION 1-A
(Del Norte, Humboldt Counties)**

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024

**denotes incumbent*

☐ No nominations were received; however, your board may vote to write in the name of a board member to fill this seat.

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 1 – 4 Delegates (4 elected)

Director: Frank Magarino (Del Norte County USD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion 1-A (Del Norte, Humboldt)

Donald McArthur (Del Norte County & USD), term expires 2023

Lisa Ollivier (Eureka City SD), term expires 2022

Subregion 1-B (Lake, Mendocino)

Tyler Nelson (Ukiah USD), term expires 2022

County Delegate:

Melissa Kinsel (Lake COE), term expires 2023

Counties

Del Norte, Humboldt (Subregion A)

Lake, Mendocino (Subregion B)

Attachment 11

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.5 **Date:** March 14th, 2022

Consider and Discuss Approval of Annual Audit

Action requested:

Approve the Annual Audit

Background Information and/or Statement of need:

The Annual Audit was completed by our Auditor.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

HYDEVILLE ELEMENTARY SCHOOL DISTRICT

**County of Humboldt
Hydesville, California**

FINANCIAL STATEMENTS

Year Ended June 30, 2021

With

INDEPENDENT AUDITOR'S REPORT

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

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HYDESVILLE ELEMENTARY SCHOOL DISTRICT

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HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Trustees
Hydesville Elementary School District
3050 Johnson Road
Hydesville, California 95547

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 Hydesville Elementary School District (the "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 control 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 entity'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 entity's internal control. Accordingly,

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS -
CONTINUED

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 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, the budgetary comparison information, and the schedules of pension liabilities and contributions as listed in the Table of Contents 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 District's basic financial statements. The combining nonmajor fund financial schedules and other supplementary schedules 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 combining nonmajor fund financial schedules, the schedule of instructional time, the schedule of financial trends and analysis, and the reconciliation of annual financial and budget report with audited financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS -
CONTINUED

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 combining nonmajor fund financial schedules and the other supplementary schedules listed in the first sentence of this paragraph are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Organization Schedule and the Schedule of Charter Schools have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 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, grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's 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.

CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
February 18, 2022

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 439,661
Accounts receivable	246,555
Stores	3,292
Invested in capital assets, net of depreciation	1,531,966
Total assets	<u>2,221,474</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	668,993
Total deferred outflows of resources	<u>668,993</u>
Total assets and deferred outflows of resources	<u><u>\$ 2,890,467</u></u>
LIABILITIES	
Accounts payable	\$ 65,354
Unearned revenue	41,519
Long-term liabilities:	
Due within one year	16,853
Due in more than one year	3,149,039
Total liabilities	<u>3,272,765</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	171,090
Total deferred inflows of resources	<u>171,090</u>
NET POSITION	
Net investment in capital assets	402,775
Restricted for:	
Capital projects	11,513
Debt Service	46,273
Educational programs	141,819
Other purposes	3,058
Unrestricted	(1,158,826)
Total net position	<u><u>\$ (553,388)</u></u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2021

		Program Revenues		Net (Expense)
				Revenue and
				changes in
				Net Assets
	Expenses	Charges for	Operating	Capital Grants
		Services	Grants and	and
			Contributions	Contributions
				Governmental
				Activities
Governmental Activities				
Instruction	\$ 1,562,376	\$ 1,573	\$ 431,401	\$ (1,129,402)
Instruction-related services:				
Instructional library, media and technology	16,746			(16,746)
School site administration	194,425		7,862	(186,563)
Pupil services:				
Home-to-school transportation	45,738			(45,738)
Food services	73,881	4,719	18,488	(50,674)
All other pupil services	102,623		14,261	(88,362)
General administration:				
Data processing	8,007			(8,007)
All other general administration	129,526		3,370	(126,156)
Plant services	206,039		17,573	(188,466)
Ancillary services	22,870		26,159	3,289
Interest on long-term debt	49,094			(49,094)
Total governmental activities	<u>\$ 2,411,325</u>	<u>\$ 6,292</u>	<u>\$ 519,114</u>	<u>\$ (1,885,919)</u>
General revenues:				
Taxes and subventions:				
Taxes levied for general purposes				\$ 555,700
Taxes levied for debt service				59,814
Federal and state aid not restricted to specific purposes				1,188,524
Interest and investment earnings				4,969
Miscellaneous				12,640
Total general revenues				1,821,647
Change in net position				(64,272)
Net position, beginning, as restated				(489,116)
Net position, ending				<u>\$ (553,388)</u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2021

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash	\$ 369,954	\$ 69,707	\$ 439,661
Accounts receivable	242,518	4,037	246,555
Stores inventory		3,292	3,292
Total assets	<u>612,472</u>	<u>77,036</u>	<u>689,508</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 612,472</u>	<u>\$ 77,036</u>	<u>\$ 689,508</u>
LIABILITIES			
Accounts payable	\$ 64,375	\$ 979	\$ 65,354
Unearned revenue	41,519		41,519
Total liabilities	<u>105,894</u>	<u>979</u>	<u>106,873</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	1,000	3,292	4,292
Restricted	141,819	72,765	214,584
Assigned	148,178		148,178
Unassigned	215,581		215,581
Total fund balances	<u>506,578</u>	<u>76,057</u>	<u>582,635</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 612,472</u>	<u>\$ 77,036</u>	<u>\$ 689,508</u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2021

Total fund balances - governmental funds balance sheet: \$ 582,635

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	2,944,592	
Accumulated depreciation		<u>(1,412,626)</u>	
Net			1,531,966

Noncurrent liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including noncurrent liabilities, are reported. Noncurrent liabilities relating to governmental activities consist of:

General obligation bonds payable	\$	(1,129,191)	
Net pension liability		(2,029,848)	
Compensated absences payable		<u>(6,853)</u>	
Total			(3,165,892)

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 pensions are reported, as follows:

Deferred outflows of resources relating to pensions	\$	668,993	
Deferred inflows of resources relating to pensions		<u>(171,090)</u>	
Total			<u>497,903</u>

Total Net Position, Governmental Activities	\$	<u><u>(553,388)</u></u>
---------------------------------------------	----	-------------------------

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For The Year Ended June 30, 2021

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Local control funding formula sources:	\$ 1,703,989		\$ 1,703,989
Federal	175,703	\$ 17,286	192,989
Other state	271,784	1,202	272,986
Other local	69,173	92,478	161,651
Total revenues	<u>2,220,649</u>	<u>110,966</u>	<u>2,331,615</u>
Expenditures:			
Instruction	1,398,866		1,398,866
Instruction-related services	187,737		187,737
Pupil services	128,643	66,338	194,981
Ancillary services	825	22,045	22,870
General administration	130,031		130,031
Plant services	190,347		190,347
Debt service - interest		50,363	50,363
Total expenditures	<u>2,036,449</u>	<u>138,746</u>	<u>2,175,195</u>
Excess (deficiency) of revenues over (under) expenditures	<u>184,200</u>	<u>(27,780)</u>	<u>156,420</u>
Other financing sources (uses):			
Operating transfers in		46,922	46,922
Operating transfers out	(46,922)		(46,922)
Total other financing sources (uses)	<u>(46,922)</u>	<u>46,922</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	137,278	19,142	156,420
Fund balances, July 1, 2020, as restated	<u>369,300</u>	<u>56,915</u>	<u>426,215</u>
Fund balances, June 30, 2021	<u><u>\$ 506,578</u></u>	<u><u>\$ 76,057</u></u>	<u><u>\$ 582,635</u></u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2021

Total changes in fund balances, governmental funds:	\$	156,420
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Depreciation expense	\$	<u>(57,572)</u>	
Net			(57,572)

Premiums on bond issuance: In governmental funds, premiums on bond issuance are recognized as other sources of revenue in the period they are received. In the government-wide statements, premiums on bond issuance are amortized over the life of the debt. The difference between premiums on bond issuance recognized in the current period and premiums on bond issuance amortized for the period is:

Bond premiums amortized for the period	\$	<u>1,269</u>	1,269
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Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

(704)

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:

(163,685)

Changes In Net Position, Governmental Activities	\$	<u><u>(64,272)</u></u>
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The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

1. Summary of Significant Accounting Policies

A. Accounting Policies

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual". The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity

The District has no oversight responsibility over any other governmental unit and is not included in any other governmental "reporting entity" as defined in Governmental Accounting Standards Board pronouncements, since the Board of Trustees of the District is elected by the public and has decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. There are no component units included within the reporting entity.

The District participates in two joint ventures under joint powers agreements (JPAs): the North Coast Schools' Insurance Group and the North Coast Schools' Medical Insurance Group. The relationship between the District and the JPAs is such that neither JPA is a component unit of the District for financial reporting purposes.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus. This differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

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. On a 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 to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined “available” for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include 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 the 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 the resources are provided to the

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major and non-major funds as follows:

Major Governmental Funds:

The General Fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two Non-major Special Revenue Funds: the Cafeteria Fund and the Student Activity Fund.

Capital Projects Funds are used to account for the acquisition and construction of major governmental capital assets. The District maintains one Non-major Capital Projects Fund: the Capital Facilities Fund.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, noncurrent debt. The District maintains one Debt Service Fund: the Bond Interest and Redemption Fund.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government 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.

These budgets are revised by the District's governing board and the District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget are presented for the General Fund in the financial statements.

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

G. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

Cash balances held in banks and in the Revolving Fund are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

The Humboldt County Treasury has no investments in derivatives.

The District does not have a specific policy which relates to interest rate risk.

2. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchase method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

3. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated acquisition value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	25
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

4. Unearned Revenue

Unearned revenue arises when resources are received before the "measurable" and "available" revenue recognition criteria have been satisfied, or when resources are received prior to the incurrence of qualifying expenditures. Certain grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

5. Deferred Inflows and Outflows of Resources

In addition to assets, the statement of net 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 that future period. The items that qualified for reporting in this category are all related to the District's net pension liability and are listed in detail in subsection B of the "Pension Plans" Note in these financial statements.

In addition to liabilities, the statement of net 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 future period. The items that qualified for reporting in this category are all related to the District's net pension liability and are listed in detail in subsection B of the "Pension Plans" Note in these financial statements.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

The District's deferred inflows and outflows will be taken into the calculation of pension expense and net pension liability in future Statements of Net Position and Statements of Activities using the following amortization periods:

	<u>Amortization Period (Years)</u>
Pension contributions subsequent to measurement date	1
Changes in net pension liability due to the difference between projected and actual earnings on pension plan investments	5
Differences between actual and expected experience - CalPERS	4.1
CalSTRS	7
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions - CalPERS	4.1
CASTRS	7
Change in actuarial assumptions - CalPERS	4.1
CalSTRS	7

6. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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.

7. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

8. 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 California State Teachers Retirement System (CalSTRS) and

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and 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.

9. Noncurrent Obligations

In the government-wide financial statements, noncurrent debt and other noncurrent obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, if any, are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable, if any, are reported net of applicable bond premium or discount. Bond issuance costs, if any, are expensed as incurred. The District's proportionate share of CalSTRS' and CalPERS' net pension liability is reported and adjusted annually based on actuarial computations.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discount is reported as other financing sources/uses.

10. Fund Balance

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable — amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed — amounts that can be used only for specific purposes determined by a formal action of the District's Governing Board. The District's Governing Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the Governing Board.

Assigned — amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Governing Board may assign amounts for specific purposes.

Unassigned — all other spendable amounts.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District's Governing Board has provided otherwise in its commitment or assignment actions.

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than three percent of General Fund expenditures and other financing uses.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

As of June 30, 2021, fund balances were composed of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Revolving cash	\$ 1,000		\$ 1,000
Inventories		\$ 3,292	3,292
Total Nonspendable	1,000	3,292	4,292
Restricted:			
Lottery Instructional Materials	15,978		15,978
Classified School Employee Prof. Dev.	614		614
Expanded Learning Opportunities Grant	106,211		106,211
Expanded Learning Opportunities Grant- Paraprofessionals	11,801		11,801
Other local	7,215		7,215
Capital projects		11,513	11,513
Student activities		11,921	11,921
Cafeteria programs		3,058	3,058
Debt service		46,273	46,273
Total Restricted	141,819	72,765	214,584
Assigned:			
Donations	1,408		1,408
Fund Raising	908		908
Garden club	45		45
Yearbooks	327		327
Deferred Maintenance	63,385		63,385
Technology	8,016		8,016
Lottery	32,058		32,058
Instructional Materials	42,031		42,031
Total Assigned	148,178	-	148,178
Unassigned:			
Designated for economic uncertainties	215,581		215,581
Other unassigned			-
Total Unassigned	215,581	-	215,581
Total Fund Balance	\$506,578	\$ 76,057	\$ 582,635

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and **unrestricted** resources are available for use, it is the District's policy to use restricted resources **first**, then unrestricted resources as they are needed.

12. Local Control Funding Formula/Property Taxes

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

The County of Humboldt 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 March 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 (March 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 of Humboldt 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-Controller reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

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

The District's base LCFF 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.

H. Use of 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 the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

I. New Governmental Accounting Standards Board (GASB) Standard

GASB Statement no. 84 - In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to establish criteria for identifying fiduciary activities and to provide guidance on reporting those activities. The Statement is effective for periods beginning after December 15, 2019. The District implemented this standard during the year ended June 30, 2021. The impact to the financial statements as a result of the implementation of this standard was to move the student body account from a separately presented Statement of Fiduciary Net Position into the Student Activity Fund, a nonmajor special revenue fund.

GASB Statement no. 87 - In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The Statement is effective for periods beginning after June 15, 2021. The District has not determined this Statement's impact on the financial statements.

2. Cash and Investments

Cash and investments at June 30, 2021 consisted of the following:

Statement of net position and Governmental Funds
balance sheet:

Cash in Revolving Fund	\$ 1,000
Cash in Student Activity Fund	11,921
Pooled Cash in County Treasury	<u>426,740</u>
Total Cash and Investments	<u>\$ 439,661</u>

Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

Corporation. All cash held by the financial institutions is fully insured or collateralized. Cash in banks at June 30, 2021 consisted of the following:

	Reported Amount	Bank Balance
Cash in Revolving Fund	\$ 1,000	\$ 1,000
Cash in Student Activity Fund	11,921	17,919
Total	<u>\$ 12,921</u>	<u>\$ 18,919</u>

The bank balance is the balance prior to adjustment for items that had not yet cleared the bank as of June 30, 2021.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury as part of the common investment pool. The County 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, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

Level 1 - inputs are quoted prices in active markets for identical assets or liabilities.

Level 2 - inputs include:

- a) Quoted prices for similar assets or liabilities in active markets;
- b) Quoted prices for identical assets or liabilities in inactive markets;
- c) Inputs other than quoted prices that are observable for the asset or liability;
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2021, the District held no individual investments. The District's fair value measurements were as follows at June 30, 2021:

Investment Type	Fair Value	Level
Pooled Cash in County Treasury	<u>\$ 428,542</u>	<u>2</u>

The District has not recorded fair value adjustments in the basic financial statements as they were determined to be immaterial to the District.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

Credit Risk - Investments

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 Treasurer's investments consist of 52.84 percent federal agencies, 26.45 percent money markets, 2.13 percent municipal bonds, 13.42 percent treasury coupons, 3.58 percent medium term notes, and 1.58 percent certificates of deposit. The S & P credit ratings for these investments include AAA, AA, A+e, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2021, none of the District's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Humboldt Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer's investments is 800 days.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

3. Receivables

Receivables at June 30, 2021 consist of the following:

	General Fund	Other Governmental Funds	Total
Federal Government:			
Federal Programs	\$ 33,417	\$ 3,622	\$ 37,039
State Government:			
Categorical Aid Programs	65,820	246	66,066
LCFF	132,601		132,601
Lottery	6,492		6,492
Total State Government	204,913	246	205,159
Local Government:			
Other	-	169	169
Interest	4,188		4,188
Total Local Government	4,188	169	4,357
Total Receivables	<u>\$ 242,518</u>	<u>\$ 4,037</u>	<u>\$ 246,555</u>

4. Interfund Transactions

Interfund Receivables/Payables

As of June 30, 2021 there were no interfund receivables or payables.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for fiscal year 2020-2021 were as follows:

Funds	Transfers In	Transfers Out
General fund		\$ 46,922
Cafeteria Fund	\$ 46,922	
Total	<u>\$ 46,922</u>	<u>\$ 46,922</u>

Transfer from the General Fund to the Cafeteria Fund was to cover operating expenditures for the cafeteria program.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

5. Capital Assets

Capital asset activity for the period ended June 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 16,035			\$ 16,035
Total capital assets not being depreciated	16,035	-	-	16,035
 <i>Capital assets being depreciated:</i>				
Buildings	2,605,338			2,605,338
Improvements	142,271			142,271
Equipment	180,948			180,948
Total capital assets being depreciated	2,928,557	-	-	2,928,557
 Less: accumulated depreciation for:				
Buildings	1,074,171	\$ 44,669		1,118,840
Improvements	135,362	2,301		137,663
Equipment	145,521	10,602		156,123
Total accumulated depreciation	1,355,054	57,572	-	1,412,626
Total capital assets being depreciated, net	1,573,503	(57,572)	-	1,515,931
Governmental activities capital assets, net	<u>\$ 1,589,538</u>	<u>\$ (57,572)</u>	<u>\$ -</u>	<u>\$ 1,531,966</u>

Depreciation was charged to functions as follows:

Instruction	\$ 42,662
Instructional Library, Media and Tech	1,077
School Site Administration	3,231
Home-to-school Transportation	8,385
Food Services	2,217
	<u>\$ 57,572</u>

6. Joint Ventures

The District participates in two joint ventures under joint powers agreements (JPAs): the North Coast Schools' Insurance Group and the North Coast Schools' Medical Insurance Group.

North Coast Schools' Insurance Group (NCSIG) - The NCSIG arranges for and provides workers compensation and property and liability insurance for its members: all of the Humboldt and Del Norte County School Districts and their County Offices of Education. The NCSIG is governed by a commission composed of one representative from each member agency. A nine member executive committee elected by and from the commission controls the operations of

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
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the NCSIG, including selection of management and approval of operating budgets. The NCSIG is independent of any influence by the member districts beyond their representation on the commission. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSIG.

North Coast Schools' Medical Insurance Group (NCSMIG) - The NCSMIG arranges for and provides medical, dental and vision insurance for its members: Humboldt County Office of Education and all Humboldt County School Districts. The NCSMIG is governed by a board of directors composed of representatives from member districts which have one hundred or more insured lives and one representative for those member districts with less than one hundred insured lives. The Board controls the operations of the NCSMIG including selection of management and approval of operating budgets. NCSMIG is independent of influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSMIG.

The following is a summary of financial information for NCSIG and NCSMIG at June 30, 2020 (the most recent information available):

	<u>NCSIG</u>	<u>NCSMIG</u>
Total assets	\$ 5,886,457	\$ 9,039,785
Total liabilities	<u>1,330,664</u>	<u>4,533,253</u>
Total net position	<u>\$ 4,555,793</u>	<u>\$ 4,506,532</u>
 Total revenues	 \$ 7,580,618	 \$ 51,329,471
Total expenses	<u>7,385,174</u>	<u>49,046,296</u>
Change in net position	<u>\$ 195,444</u>	<u>\$ 2,283,175</u>

A copy of the most recent financial statements for NCSIG and NCSMIG can be requested by writing to 901 Myrtle Ave., Eureka, CA 95501.

7. General Obligation Bonds Payable

The District issued general obligation bonds in August 2014 in the amount of \$1,100,000. The bonds are current interest bonds with annual debt service beginning at \$10,000 in 2022 and increasing incrementally each year through 2045 to a final annual debt service of \$1,100,000.

The outstanding general obligation bonded debt of the District as of June 30, 2021 was:

<u>Date of Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding June 30, 2020</u>	<u>Amount Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2021</u>
2015	2.25 - 3.00%	2045	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
			<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

The annual requirements to amortize general obligation bonds payable, outstanding as June 30, 2021, are as follows:

Year Ended June 30,	Principal	Interest	Total
2022	\$ 10,000	\$ 50,250	\$ 60,250
2023	10,000	50,013	60,013
2024	10,000	49,750	59,750
2025	10,000	49,463	59,463
2026	10,000	49,144	59,144
2027-2031	120,000	236,063	356,063
2032-2036	205,000	205,263	410,263
2037-2041	330,000	143,000	473,000
2042-2045	395,000	41,875	436,875
Totals	<u>\$ 1,100,000</u>	<u>\$ 874,821</u>	<u>\$ 1,974,821</u>

8. Noncurrent Obligations

Noncurrent obligations include debt and other noncurrent obligations. Changes in noncurrent obligations for the period ended June 30, 2021 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General obligation bonds	\$ 1,100,000			\$ 1,100,000	\$ 10,000
Bond premium	30,460		\$ 1,269	29,191	
Total bonds	1,130,460	-	1,269	1,129,191	10,000
Compensated absences	6,149	\$ 704		6,853	6,853
Net pension liability	1,672,133	357,715		2,029,848	
Total Governmental Activities	<u>\$ 2,808,742</u>	<u>\$ 358,419</u>	<u>\$ 1,269</u>	<u>\$ 3,165,892</u>	<u>\$ 16,853</u>

The funds typically used to liquidate other noncurrent liabilities are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Bonds payable	Governmental	Bond interest and Redemption
Net pension liability	Governmental	General
Compensated absences	Governmental	General
Bond premium	Governmental	General

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

9. Operating Leases

The District has entered into operating leases for equipment with terms in excess of one year. These agreements do not contain a purchase option. These agreements contain a termination clause providing for cancellation. It is unlikely that the District will cancel the agreements prior to the expiration date. Future minimum lease payments under these agreements are as follows:

Year Ended June 30	Lease Payments
2022	\$ 10,370
Totals	<u>\$ 10,370</u>

Total rental expenditures for 2020-2021 were \$13,607. The District will receive no sublease rental revenues nor pay any contingent rentals associated with these leases.

10. Excess of Expenditures Over Appropriations

As of June 30, 2021, expenditures exceeded appropriations in individual major funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditure</u>
<u>Major Funds</u>	
General Fund	
Certificated Salaries	\$ 7,887

11. Pension Plans

A. General Information about the Pension Plans

All qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are eligible to participate in the California State Teachers' Retirement System (CalSTRS), and classified employees are eligible to participate in the California Public Employees' Retirement System (CalPERS).

Public Employees' Retirement System (PERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. All qualified full-time and part-time classified employees of the public school system are eligible to participate in the District's PERS Plan. 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

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

The Plan's provisions and benefits in effect at June 30, 2021 are summarized as follows:

	CalPERS	
	Prior to January 1, 2013	On or After January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	7.0%	7.0%
Required employer contribution rates	20.700%	20.700%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. It is the responsibility of the District to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

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

Contributions - employer	\$ 53,510
Contributions - employee (paid by employer)	-
Total	<u>\$ 53,510</u>

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. All qualified full-time and part-time public school teachers and certain other employees of the public school system are eligible to participate in the District's STRS Plan. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plan's provisions and benefits in effect at June 30, 2021 are summarized as follows:

	CalSTRS	
	Prior to January 1, 2013	On or After January 1, 2013
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	10.25%	10.205%
Required employer contribution rates	16.15%	16.15%

Contributions

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

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

Contributions - employer	\$ 146,662
Contributions - employee (paid by employer)	-
Total	<u>\$ 146,662</u>

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

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

PERS Plan	\$ 577,965
STRS Plan	1,451,883
Total	<u>\$ 2,029,848</u>

The District's net pension liability for each Plan is measured as its proportionate share of the net pension liability for the Plan as a whole. The net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined for by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to each pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of the measurement date June 30, 2020 was as follows:

	CalPERS	CalSTRS
Proportion - Measurement date June 30, 2019	0.001961%	0.001219%
Proportion - Measurement date June 30, 2020	0.001884%	0.001498%
Change - Increase (Decrease)	<u>-0.000077%</u>	<u>0.000279%</u>

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

For the year ended June 30, 2021, the District recognized pension expense of \$439,979. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date - CalPERS	\$ 51,887	
Pension contributions subsequent to measurement date - CalSTRS	124,248	
Differences between actual and expected experience - CalPERS	28,665	
Differences between actual and expected experience - CalSTRS	2,562	\$ 40,946
Changes in assumptions - CalPERS	2,119	
Changes in assumptions - CalSTRS	141,579	
Change in employer's proportion - CalSTRS	233,034	113,606
Change in employer's proportion - CalPERS	38,380	16,538
Net differences between projected and actual earnings on plan investments - CalPERS	12,031	
Net differences between projected and actual earnings on plan investments - CalSTRS	34,488	
	<u>\$ 668,993</u>	<u>\$ 171,090</u>

\$176,135 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Increase (Decrease) Pension Expense
2022	\$ 66,224
2023	92,431
2024	79,103
2025	34,688
2026	14,122
Thereafter	35,200
Total	<u>\$ 321,768</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

Actuarial Assumptions

For the measurement period ended June 30, 2020 (the measurement date), the total pension liability for each Plan was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2019 total pension liabilities for each plan were based on the following actuarial assumptions:

Public Employees' Retirement System (PERS)

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-age normal cost method
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.15% (a)
Remaining Amortization Period	14-30 years
Asset valuation method	Market value
Mortality Rate Table	Custom (b)
Post Retirement Benefit Increase	2.0% until purchasing power protection allowance floor applies, 2.50%

(a) - Net of pension plan investment and administrative expenses, including inflation

(b) - The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

State Teachers' Retirement System (STRS)

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-age normal cost method
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.1% (a)
Asset valuation method	Expected actuarial value of assets plus one-third of the difference between the expected actuarial value of assets and the fair market value of assets.
Mortality	Custom (b)
Post Retirement Benefit Increase	2.0% simple

(a) - Net of investment expenses but gross of administrative expenses.

(b) - CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Discount Rate

State Teachers' Retirement System (STRS)

The discount rate used to measure the total pension liability was 7.10%. 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. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's 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

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process. The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each future valuation, the consulting actuary reviews the return assumptions for reasonableness based on the most current capital market assumptions.

Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term (20-Year) Expected Real Rate of Return
Public Equity	42%	4.75%
Fixed Income	12%	1.25%
Real Estate	15%	3.55%
Private Equity	13%	6.25%
Risk Mitigating Strategies	10%	1.75%
Inflation Sensitive	6%	3.25%
Cash / Liquidity	2%	-0.35%
Total	100%	

Public Employees' Retirement System (PERS)

The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments 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.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class.

Asset Class	Assumed Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) - An expected inflation rate of 2.0% was used for this period.

(b) - An expected inflation rate of 2.92% was used for this period.

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 the net pension liability for the plans, calculated using the discount rate for the plans, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

PERS

	Discount Rate less 1% (6.15%)	Current Discount (7.15%)	Discount Rate plus 1% (8.15%)
Plan's net pension liability	\$ 830,931	\$ 577,965	\$ 368,017

STRS

	Discount Rate less 1% (6.1%)	Current Discount (7.1%)	Discount Rate plus 1% (8.1%)
Plan's net pension liability	\$ 2,193,594	\$ 1,451,883	\$ 839,497

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the separately issued CalPERS and CalSTRS financial reports available on the CalPERS' and CalSTRS' websites.

C. Payable to the Pension Plan

The District reported no amount payable for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

D. Special Funding Situation

The State of California is legally responsible for making contributions directly to the STRS Pension Plan on behalf of school districts. This is considered a "special funding situation". The following are required disclosures regarding the special funding situation for the STRS Pension Plan:

State of California nonemployer contributing entity's proportionate share of net pension liability associated with the District	\$ 748,446
District's proportionate share of net pension liability	<u>1,451,883</u>
Total of State of California and District Share of the Net Pension Liability	<u><u>\$ 2,200,329</u></u>
Revenue recognized in Statement of Activities for support provided by the State of California as a nonemployer contributing entity	<u><u>\$ 100,159</u></u>

12. Restatement of Fund Balance and Net Position

During the year ended June 30, 2021 the District implemented a new accounting standard, GASB 84, *Fiduciary Activities*. Based on the new provisions included in GASB 84 the District has determined that the Student Activity Fund, which was previously reported as an Agency Fund and included in a separate Statement of Fiduciary Net Position, now meets the definition of a Special Revenue Fund. The Student Activity Fund has therefore been included in the District's overall fund balance and net position for the year ended June 30, 2021, and the beginning governmental fund balance and government-wide net position has been restated to include the prior year ending balance of the Student Activity Fund.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

The effects of the restatements are as follows:

	As Reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		As Reported in the Statement of Activities
	Student Activity Fund	Total Fund Balance	Government- Wide Net Position
Fund balance/net position previously reported, 6/30/2020	-	\$ 418,408	\$ (496,923)
Restatement for the effects of GASB 84:			
Add: 6/30/20 balance in Student Activity Fund	\$ 7,807	7,807	7,807
Fund balance/net position as restated, 7/1/2020	<u>\$ 7,807</u>	<u>\$ 426,215</u>	<u>\$ (489,116)</u>

13. Risk Management

The District is exposed to various risks of loss related to torts, theft or destruction of assets, errors and omissions, and natural disasters. The District manages these risks of loss through participation in public entity risk pools, as described in the note regarding "Joint Ventures". There have been no significant reductions in insurance coverage from the prior year. For each of the past three years settlements did not exceed insurance coverage.

14. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in changes in staffing, funding, and instructional methods throughout the 2020-2021 school year.

The extent to which the COVID-19 pandemic may impact the District will depend on future developments which are uncertain, such as the duration of the outbreak, additional governmental mandates issued to mitigate the spread of the disease, business closures, economic disruptions, and the effectiveness of actions taken to contain and treat the virus. Accordingly, the COVID-19 pandemic may have a negative impact on the District's future operations, the size and duration of which is difficult to predict. The District's management

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
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For The Year Ended June 30, 2021

will continue to actively monitor the situation and may take further actions altering operations that the District's management determines are in the best interests of its employees and students, or as required by federal, state, or local authorities.

Pooled Cash in County Treasury

A large portion of the District's cash is held in pooled cash accounts in the County of Humboldt Treasury. The County of Humboldt Auditor-Controller's Office has not finalized its accounting or closed the books for either the fiscal year ended June 30, 2020 or June 30, 2021. Therefore, the District has not been able to complete the final reconciliation between the District's June 30, 2021 cash balances and the County of Humboldt's final cash balances. The District has taken steps to reconcile the June 30, 2021 cash balances reported in the District's financial statements to the most recent information available from the Humboldt County Auditor-Controller's Office. However, since the Auditor-Controller's Office has not closed the books for the years ended June 30, 2020 or June 30, 2021, it is possible that the County could make adjustments to prior cash balances subsequent to the issuance of the District's June 30, 2021 audited financial statements. If any subsequent changes are made to the cash balances by the Auditor-Controller's Office, those changes will be reconciled and adjusted in either the County of Humboldt's records or the District's records as necessary, in the year ending June 30, 2022. The District does not anticipate any material changes to its June 30, 2021 reported cash balances.

REQUIRED SUPPLEMENTARY INFORMATION

Draft

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL (GAAP)
GENERAL FUND

For The Year Ended June 30, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive - (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual (GAAP Basis)</u>	
Revenues:				
Local control funding formula sources	\$ 1,568,970	\$ 1,704,524	\$ 1,703,989	\$ (535)
Federal revenues	71,964	311,958	175,703	(136,255)
Other state revenues	113,096	318,206	271,784	(46,422)
Other local revenues	96,152	75,115	69,173	(5,942)
Total revenues	<u>1,850,182</u>	<u>2,409,803</u>	<u>2,220,649</u>	<u>(189,154)</u>
Expenditures:				
Certificated salaries	801,910	831,871	839,758	(7,887)
Classified salaries	250,857	257,819	244,451	13,368
Employee benefits	455,080	457,516	455,818	1,698
Books and supplies	71,608	181,508	145,477	36,031
Services and other operating expenditures	304,274	378,054	309,149	68,905
Other outgo	25,640	43,230	41,796	1,434
Total expenditures	<u>1,909,369</u>	<u>2,149,998</u>	<u>2,036,449</u>	<u>113,549</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(59,187)</u>	<u>259,805</u>	<u>184,200</u>	<u>(75,605)</u>
Other financing sources (uses):				
Operating transfers out	<u>(1,378)</u>	<u>(34,630)</u>	<u>(46,922)</u>	<u>(12,292)</u>
Total other financing uses	<u>(1,378)</u>	<u>(34,630)</u>	<u>(46,922)</u>	<u>(12,292)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	<u>(60,565)</u>	<u>225,175</u>	<u>137,278</u>	<u>(87,897)</u>
Fund balances, July 1, 2020	<u>369,300</u>	<u>369,300</u>	<u>369,300</u>	<u>-</u>
Fund balances, June 30, 2021	<u>\$ 308,735</u>	<u>\$ 594,475</u>	<u>\$ 506,578</u>	<u>\$ (87,897)</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE
LAST TEN YEARS * - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
June 30, 2021

Year Ended	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered- employee payroll	Proportionate share of the net pension liability as percentage of covered- employee payroll	CalPERS State- wide fiduciary net position (in thousands)	CalPERS State- wide total pension liability (in thousands)	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2021	0.001884%	\$ 577,965	\$ 274,886	210.3%	\$ 71,606,596	\$ 102,289,672	70.00%
June 30, 2020	0.001961%	\$ 571,417	\$ 271,568	210.4%	\$ 68,156,741	\$ 97,300,992	70.05%
June 30, 2019	0.001720%	\$ 459,677	\$ 228,166	201.5%	\$ 64,796,136	\$ 91,459,284	70.85%
June 30, 2018	0.001600%	\$ 381,962	\$ 203,155	188.0%	\$ 60,998,386	\$ 84,871,026	71.87%
June 30, 2017	0.001633%	\$ 322,600	\$ 195,955	164.6%	\$ 55,912,965	\$ 75,663,026	73.90%
June 30, 2016	0.001558%	\$ 230,000	\$ 172,464	133.4%	\$ 56,911,066	\$ 71,651,164	79.43%
June 30, 2015	0.001620%	\$ 184,000	\$ 170,048	108.2%	\$ 56,940,365	\$ 68,292,799	83.38%
June 30, 2014	*						
June 30, 2013	*						
June 30, 2012	*						

NOTES TO SCHEDULE:

Benefit changes: There were no benefit changes in any of the years presented above.

Changes in assumptions: There were no changes in assumptions during the current year. For the year ended June 30, 2019 the inflation rate was changed from 2.75% to 2.5% and the payroll growth rate was changed from 3.0% to 2.75%. For the year ended June 30, 2018 the discount rate was lowered from 7.65% to 7.15%. For the year ended June 30, 2016 the discount rate was changed from 7.50% to 7.65%.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE LAST TEN YEARS *-
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS)

June 30, 2021

Year Ended	District's proportion of the net pension liability	District's proportionate share of the net pension liability	State of California's nonemployer contributing entity's proportionate share of the net pension liability associated with the District	Total District and State of California share of net pension liability	Covered- employee payroll	Proportionate share of the net pension liability as percentage of covered- employee payroll	CalSTRS State- wide fiduciary net position (in thousands)	CalSTRS State- wide total pension liability (in thousands)	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2021	0.00150%	\$ 1,451,883	\$ 748,446	\$ 2,200,329	\$ 795,992	182.4%	\$ 246,984,000	\$ 343,893,000	71.82%
June 30, 2020	0.00122%	\$ 1,100,716	\$ 600,514	\$ 1,701,230	\$ 666,304	165.2%	\$ 238,862,000	\$ 329,178,000	72.56%
June 30, 2019	0.00136%	\$ 1,249,952	\$ 715,650	\$ 1,965,602	\$ 721,443	173.3%	\$ 224,869,000	\$ 316,776,000	70.99%
June 30, 2018	0.00140%	\$ 1,295,019	\$ 766,122	\$ 2,061,141	\$ 735,505	176.1%	\$ 210,290,000	\$ 302,769,000	69.46%
June 30, 2017	0.00143%	\$ 1,154,600	\$ 657,000	\$ 1,811,600	\$ 711,872	162.2%	\$ 189,113,000	\$ 269,994,000	70.04%
June 30, 2016	0.00134%	\$ 903,000	\$ 478,000	\$ 1,381,000	\$ 622,781	145.0%	\$ 191,882,000	\$ 259,146,000	74.04%
June 30, 2015	0.00134%	\$ 783,000	\$ 473,000	\$ 1,256,000	\$ 597,175	131.1%	\$ 190,474,016	\$ 248,911,000	76.52%
June 30, 2014 *									
June 30, 2013 *									
June 30, 2012 *									

NOTES TO SCHEDULE:

Benefit changes: There were no benefit changes in any of the years presented above.

Changes in assumptions: For the year ended June 30, 2021 (19/20 measurement date) changes of assumptions were to termination rates and service retirement rates. There were no changes in assumptions for the year ended June 30, 2020 and 2019. For the year ended June 30, 2018 the inflation rate was lowered from 3.0% to 2.75%, the investment rate was lowered from 7.6% to 7.1%, and the payroll growth was lowered from 3.75% to 3.5%.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR THE LAST TEN YEARS *
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
June 30, 2021

<u>Year Ended</u>	<u>Contractually required contribution (actuarially determined)</u>	<u>Contribution in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2021	\$ 53,510	\$ 53,510	\$ -	\$ 274,886	19.47%
June 30, 2020	\$ 49,051	\$ 49,051	\$ -	\$ 271,568	18.06%
June 30, 2019	\$ 35,717	\$ 35,717	\$ -	\$ 228,166	15.65%
June 30, 2018	\$ 28,290	\$ 28,290	\$ -	\$ 203,155	13.93%
June 30, 2017	\$ 23,215	\$ 23,215	\$ -	\$ 195,955	11.85%
June 30, 2016	\$ 20,301	\$ 20,301	\$ -	\$ 172,464	11.77%
June 30, 2015	\$ 19,457	\$ 19,457	\$ -	\$ 170,048	11.44%
June 30, 2014 *					
June 30, 2013 *					
June 30, 2012 *					

NOTES TO SCHEDULE:

Actuarial valuation date 6/30/2019

Methods and assumptions used to determine contribution rates for current year:

Actuarial funding method	Entry age normal cost
Amortization method	Level percentage of payroll, closed
Discount Rate	7.15%
Inflation	2.50%
Payroll growth	2.75%
Projected Salary Increase	Varies by age and length of service
Investment rate of return	7.15%, net of pension plan investment expense
Asset valuation method	Market value
Mortality	Custom (a)
Post Retirement Benefit Increase	2.0% until purchasing power protection allowance floor applies, 2.50% thereafter

(a) - The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR THE LAST TEN YEARS *
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS)
June 30, 2021

<u>Year Ended</u>	<u>Contractually required contribution (actuarially determined)</u>	<u>Contribution in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2021	\$ 146,662	\$ 146,662	\$ -	\$ 795,992	18.43%
June 30, 2020	\$ 106,647	\$ 106,647	\$ -	\$ 666,304	16.01%
June 30, 2019	\$ 104,467	\$ 104,467	\$ -	\$ 721,443	14.48%
June 30, 2018	\$ 93,365	\$ 93,365	\$ -	\$ 735,505	12.69%
June 30, 2017	\$ 76,335	\$ 76,335	\$ -	\$ 711,872	10.72%
June 30, 2016	\$ 54,544	\$ 54,544	\$ -	\$ 622,781	8.76%
June 30, 2015	\$ 49,267	\$ 49,267	\$ -	\$ 597,175	8.25%
June 30, 2014 *					
June 30, 2013 *					
June 30, 2012 *					

NOTES TO SCHEDULE:

Actuarial valuation date 6/30/2019

Methods and assumptions used to determine contribution rates for current year:

Actuarial cost method	Entry age normal cost
Amortization method	Level percentage of payroll, closed
Discount Rate	7.1%
Inflation	2.75%
Payroll Growth	3.5%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.1%, net of investment expenses but gross of administrative expenses
Asset valuation method	Expected actuarial value of assets plus one-third of the difference between the expected actuarial value of assets and the fair market value of assets.
Mortality	Custom (a)
Post Retirement Benefit Increase	2.0% simple

(a) - CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

SUPPLEMENTARY INFORMATION

Draft

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR FUNDS
June 30, 2021

	Capital Facilities Fund	Cafeteria Fund	Bond Interest Redemption Fund	Student Activity Fund	Total Other Governmental Funds
ASSETS					
Cash	\$ 11,513		\$ 46,273	\$ 11,921	\$ 69,707
Accounts receivable		\$ 4,037			4,037
Stores inventory		3,292			3,292
Total assets	<u>11,513</u>	<u>7,329</u>	<u>46,273</u>	<u>11,921</u>	<u>77,036</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 11,513</u>	<u>\$ 7,329</u>	<u>\$ 46,273</u>	<u>\$ 11,921</u>	<u>\$ 77,036</u>
LIABILITIES					
Accounts payable		\$ 979			\$ 979
Total liabilities	<u>-</u>	<u>979</u>	<u>-</u>	<u>-</u>	<u>979</u>
DEFERRED INFLOWS OF RESOURCES					
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable		3,292			3,292
Restricted	\$ 11,513	3,058	\$ 46,273	\$ 11,921	72,765
Total fund balances	<u>11,513</u>	<u>6,350</u>	<u>46,273</u>	<u>11,921</u>	<u>76,057</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,513</u>	<u>\$ 7,329</u>	<u>\$ 46,273</u>	<u>\$ 11,921</u>	<u>\$ 77,036</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR FUNDS
For the Year Ended June 30, 2021

	Capital Facilities Fund	Cafeteria Fund	Bond Interest Redemption Fund	Student Activity Fund	Total Other Governmental Funds
Revenues:					
Federal revenue		\$ 17,286			\$ 17,286
Other state revenue		1,202			1,202
Other local revenue	\$ 1,574	4,719	\$ 60,026	\$ 26,159	92,478
Total revenues	<u>1,574</u>	<u>23,207</u>	<u>60,026</u>	<u>26,159</u>	<u>110,966</u>
Expenditures:					
Classified salaries		27,725			27,725
Employee benefits		21,710			21,710
Books and supplies		16,135		10,014	26,149
Services and other operating expenses		768		12,031	12,799
Debt Service - Interest			50,363		50,363
Total expenditures	<u>-</u>	<u>66,338</u>	<u>50,363</u>	<u>22,045</u>	<u>138,746</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,574</u>	<u>(43,131)</u>	<u>9,663</u>	<u>4,114</u>	<u>(27,780)</u>
Other financing sources (uses):					
Operating transfers in		46,922			46,922
Total other financing sources (uses)	<u>-</u>	<u>46,922</u>	<u>-</u>	<u>-</u>	<u>46,922</u>
Net change in fund balance	1,574	3,791	9,663	4,114	19,142
Fund balances, July 1, 2020, as restated	<u>9,939</u>	<u>2,559</u>	<u>36,610</u>	<u>7,807</u>	<u>56,915</u>
Fund balances, June 30, 2021	<u>\$ 11,513</u>	<u>\$ 6,350</u>	<u>\$ 46,273</u>	<u>\$ 11,921</u>	<u>\$ 76,057</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

June 30, 2021

The Hydesville Elementary School District was established in 1859 and is comprised of an area of approximately nineteen square miles located in Humboldt County. There were no changes in boundaries of the District during the current year. The District currently operates one elementary school, grades kindergarten through eight.

The Board of Trustees for the fiscal year ended June 30, 2021 was composed of the following members, each with a four-year term:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
David Fisch	President	2022
Mandy Marquez	Clerk	2024
Mollie Holmgren	Member	2022
Clint Victorine	Member	2022
Laurie Newman	Member (elected 11/2020)	2024
Thomas Valterria	Member (term expired 11/2020)	2020

ADMINISTRATION

Kevin Trone
District Superintendent/Principal

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2021

<u>Grade Level</u>	<u>Instructional Days Offered Traditional Calendar *</u>	<u>Status</u>
Kindergarten	180	Complied
Grade 1	180	Complied
Grade 2	180	Complied
Grade 3	180	Complied
Grade 4	180	Complied
Grade 5	180	Complied
Grade 6	180	Complied
Grade 7	180	Complied
Grade 8	180	Complied

This schedule presents information on the number of instructional days offered by the District and whether the District complied with the provisions of Education Code Section 46200 through 46208.

* The District did not use a multitrack calendar.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For The Year Ended June 30, 2021

General Fund	For The Year Ended			
	Budget 6/30/2022	6/30/2021	6/30/2020	6/30/2019
Revenues and other financial sources	\$ 2,274,982	\$ 2,220,649	\$ 2,052,794	\$ 1,978,148
Expenditures	2,225,991	2,036,449	1,944,216	1,890,298
Other uses and transfers out	16,445	46,922	21,916	38,987
Total Outgo	2,242,436	2,083,371	1,966,132	1,929,285
Change in Fund Balance	\$ 32,546	\$ 137,278	\$ 86,662	\$ 48,863
Ending Fund Balance	\$ 539,124	\$ 506,578	\$ 369,300	\$ 282,638
Available Reserves	\$ 355,496	\$ 215,581	\$ 149,518	\$ 147,680
Designated for Economic Uncertainties	\$ 355,496	\$ 215,581	\$ 149,518	\$ 147,680
Undesignated and Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	15.85%	10.35%	7.60%	7.65%
Total Long-Term Debt	\$ 3,155,892	\$ 3,165,892	\$ 2,808,742	\$ 2,847,717
Average Daily Attendance at P-2	182	192	192	181

This schedule discloses the District's financial trends by displaying past years' data along with current budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable amount of time.

The General Fund balance has increased \$223,940 over the past two years. The fiscal year 2021-2022 budget projects an increase of \$32,546 (6.42%). For a district this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$71,000, whichever is greater.

The District has not incurred an operating deficit in any of the last three years, and does not anticipate incurring an operating deficit during the fiscal year 2021-2022. Long-term debt has increased over the past two years by \$318,175, mainly due to changes in the District's proportionate share of the State-wide STRS and PERS net pension liability.

Regular average daily attendance has increased by 11 ADA over the past two years. The District anticipates a decrease of 10 ADA during the fiscal year 2021-2022.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

For The Year Ended June 30, 2021

<u>Charter Schools Chartered by District</u>	<u>Charter School Number</u>	<u>Included in District Financial Statements, or Separate Report</u>
----------------------------------------------	--------------------------------------	------------------------------------------------------------------------------

There are currently no charter schools under the
jurisdiction of the District

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS

For The Year Ended June 30, 2021

	<u>General Fund</u>	<u>Special Reserve Fund</u>
June 30, 2021 Annual Financial and Budget Report Fund Balance	\$ 355,768	\$ 150,810
Adjustments and Reclassifications Increasing and (Decreasing) the Fund Balance - Reclassify Special Reserve Fund	<u>150,810</u>	<u>(150,810)</u>
June 30, 2021 Audited Financial Statements Fund Balance	<u><u>\$ 506,578</u></u>	<u><u>\$ -</u></u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

Board of Trustees
Hydesville Elementary School District
3050 Johnson Road
Hydesville, California 95547

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 the Hydesville Elementary School District (the "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 18, 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) as a basis for designing 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 entity'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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* - CONTINUED

deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Findings 2021-001 and 2021-002, that we consider to be a significant deficiency.

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 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2021-003 and 2021-004.

District's Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the response.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
February 18, 2022

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Hydesville Elementary School District
3050 Johnson Road
Hydesville, California 95547

Compliance

We have audited the Hydesville Elementary School District's (the District) compliance with the requirements specified in 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, that are applicable to the District's educational programs for the year ended June 30, 2021.

Management's Responsibility

Compliance with the applicable compliance requirements referred to above 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 referred to above based on our compliance audit.

Our compliance audit was conducted 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 the *2020-21 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, Section 19810 and following. The compliance audit included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our compliance audit does not provide a legal determination of the District's compliance.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

In connection with our compliance audit referred to above, we tested the following compliance requirements:

<u>Description</u>	<u>Procedures Performed</u>
Attendance and distance learning	Yes
Teacher certification and misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Yes
Early Retirement Incentive Program	Not applicable
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	Not applicable
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not applicable
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Charter School Facility Grant Program	Not applicable

Opinion

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the District's educational programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the California Education Audit Appeals Panel's *2020-21 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2021-003 and Finding 2021-004. Our opinion on the District's compliance with the requirements specified in the *2020-21 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* is not modified with

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

respect to these matters.

District's Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the scope of our testing of the District's state compliance and the results of that testing based on the requirements specified in the *2020-21 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 18, 2022

FINDINGS AND QUESTIONED COSTS

Draft

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section I – Financial Statement Findings

2021-001: LATE FILING OF AUDIT REPORT (CODE 30000)

Criteria

Education Code Section 41020(h) provides that not later than December 15 an audit report for the preceding fiscal year is to be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office. For the year ended June 30, 2021, the due date was extended to January 31, 2022.

Condition

Prior to the initial January 31, 2022 deadline, the District obtained an extension until February 28, 2022 to file the audit report. The District's audit report was filed in February 2022.

Effect

The County Superintendent of Schools, the Department of Education, and the State Controller's Office received the report approximately two weeks after the initial January 31, 2022 deadline.

Cause

Delays related to Covid-19 resulted in the auditor's request to extend the filing deadline.

Recommendation

We recommend that the District and the auditor work closely in the future to plan for a timely filing of the audit.

Views of Responsible Officials and Planned Corrective Actions

The District agrees to the recommendation and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

2021-002: INVENTORY OF EQUIPMENT (CODE 20000)

Criteria

Education Code Section 35168 requires that the District maintain an inventory of equipment containing the description, name, identification number, and original cost of all equipment items over \$500.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the Year Ended June 30, 2021

Condition

The District has an equipment list, but it has not been updated to include all changes for the current year.

Effect

Updated current information on what equipment the District currently owns and where the equipment is in the District was not available.

Cause

The District was not able to devote the resources to update the list during 2020/21.

Recommendation

We recommend that the District update its equipment list to include all 2020/21 additions and dispositions, and that the list be updated at least annually in all future years.

Views of Responsible Officials and Planned Corrective Actions

The District agrees to the recommendation and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

Section II – Federal Award Findings and Questioned Costs

None reported.

Section III – State Award Findings and Questioned Costs

2021-003: UNDULICATED PUPIL COUNTS (CODE 40000)

Criteria

Pursuant to Education Code Section 42238.02(b)(2), the District is required to annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English learner pupil-level records for enrolled pupils to the State Superintendent using the California Longitudinal Pupil Achievement Data System (CALPADS). This information is used to determine the District's unduplicated pupil count. Unduplicated pupil means a pupil enrolled in a school district or a charter school who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. A pupil is counted only once if they qualify under multiple categories. The unduplicated pupil count is used in the calculation of the District's apportionment from the local control funding formula. The count is documented in CALPADS Forms 1.17 and 1.18.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the Year Ended June 30, 2021

Condition

During our testing of the unduplicated student counts we noted two students included in the unduplicated count as English learners for whom the district could not find support verifying they were English learners. Our sample included 100 percent of the total students claimed as free/reduced price meals and English language funding eligible.

Identification of Repeat Finding

This finding is a repeat of prior year Finding 2020-001.

Effect

The District's unduplicated student count was overstated by two students. Reducing the unduplicated count by two results in a reduction in the revenue from the local control funding formula in the amount of \$1,070. Following is a schedule of the reported and audited counts.

	Unduplicated Pupil Count						
	Increase (Decrease) to Unduplicated Pupil Count Based on Adjustments of:					Total Enrollment	
	Certified Total Unduplicated Pupil Count	Eligibility	Eligibility	Eligibility For Both FRPM and EL	Adjusted Total Unduplicated Pupil Count		
		For Free/	for English				
		Reduced	Learner				
Price Meals		Funding					
	(FRPM)	(EL)			Certified Total Enrollment Count	Adjusted Total Enrollment Count	
District Total	64	(1)			63	175	175
Schools Tested:							
Hydesville Elementary	64	(1)			63	175	175

Cause

Clerical error.

Recommendation

We recommend that the District obtain and retain documentation of English learner status for all students included in CalPads Forms 1.18 and 1.17 as English learners

Views of Responsible Officials and Planned Corrective Actions

The District agrees and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the Year Ended June 30, 2021

2021-004: COMPREHENSIVE SCHOOL SAFETY PLAN (CODE 40000)

Criteria

Education Code Sections 32280 through 32289 require that all California public schools develop a comprehensive school safety plan that addresses the safety concerns identified through a systematic planning process. Education Code Section 32286 requires that this plan be reviewed and updated by March 1 every year.

Condition

The District has a comprehensive school safety plan, but for the year ended June 30, 2021 the District did not review and update the plan prior to March 1. The District did not have a process in place to ensure that the comprehensive school safety plan was reviewed and updated annually.

Effect

The District was not in compliance with the requirements to annually review and update the comprehensive school safety plan.

Cause

The District was not aware of the requirement to annually review and update the plan.

Recommendation

We recommend that the District implement a process to ensure that the school safety plan is reviewed for completeness and accuracy and updated annually prior to March 1 each year.

Views of Responsible Officials and Planned Corrective Actions.

The District agrees to the recommendation and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

CORRECTIVE ACTION PLAN

June 30, 2021

FINDING 2021-001: LATE FILING OF AUDIT REPORT (CODE 30000)

Name of contact person: Kevin Trone, Superintendent

Corrective Action: XXXXXX

Proposed Completion Date: XXXXXX

FINDING 2021-002: INVENTORY OF EQUIPMENT (CODE 20000)

Name of contact person: Kevin Trone, Superintendent

Corrective Action: XXXXXX

Proposed Completion Date: XXXXXX

FINDING 2021-003: UNDUPLICATED COUNT CODE 40000)

Name of contact person: Kevin Trone, Superintendent

Corrective Action: XXXXXX

Proposed Completion Date: XXXXXX

CORRECTIVE ACTION PLAN – CONTINUED

FINDING 2021-004: COMPREHENSIVE SCHOOL SAFETY PLAN (CODE 40000)

Name of contact person: Kevin Trone, Superintendent

Corrective Action: XXXX

Proposed Completion Date: XXXXXX

Draft

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2021

2020-001: UNDULICATED PUPIL COUNTS (CODE 40000)

Condition

During our testing of the unduplicated student counts we noted one student for whom the District could not find documentation of eligibility for free/reduced price meals. Our sample included 100 percent of the total students claimed as free/reduced price meals and English language funding eligible.

Recommendation

We recommend that the District ensure that free/reduced meals applications are on hand for all students included in the CALPADS Forms 1.18 and 1.17.

Current Status

Not implemented. See current year Finding 2021-001.

Attachment 12

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.6 **Date:** March 14th, 2022

Consider and Discuss Auditor Selection

Action requested:

Approve a 3 year contract with D.L. Moonie to perform our annual Audit.

Background Information and/or Statement of need:

The district must partner with a firm to perform our annual audit. We have been working with our current auditor for many years and it has worked well.

Fiscal Information:

Annual cost would amount to \$14,500

Contact Person:

Kevin Trone, Superintendent/Principal

John R. Goff, CPA
Mark G. Wetzel, CPA
Michael R. Cline, CPA



Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

February 28, 2022

Board of Trustees
c/o Kevin Trone, District Superintendent
Hydesville School District
3050 Johnson Rd.
Hydesville, California 95547-0551

Board of Directors:

The firm of David L. Moonie & Co. would like to take the opportunity to express its interest in providing audit services for the Hydesville School District (the District).

Based on our previous audit experience with your District, we will provide auditing and professional services for the District on a contract basis for the fiscal year ended June 30, 2022 for \$14,500. Our estimated maximum fees for the alternative option of three fiscal years are as follows:

	<u>Fiscal Year Ending June 30,</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
All Funds Audit	\$14,500	\$14,500	\$14,500

Our proposed audit fee reflects an increase of \$1,500 over the prior year audit fee. Please note that the prior year fee had not increased since June 30, 2019. The increase is partially due to general cost of living increases, but also to changes in accounting and auditing standards and continued changes in State program audit requirements. Please also note that there are no further scheduled increases in the audit fee for the entire three-year period of this proposal.

David L. Moonie & Co., LLP has been conducting governmental audits for over 80 years and has performed over 1,000 school district audits. For the fiscal year ended June 30, 2021, we audited twenty-one school districts and six independent charter schools. Our firm currently has eight professional staff members, five of whom are partners, and five who have extensive auditing experience. All partners are CPAs. We anticipate that Matthew Hague, CPA will be the auditor in charge of your audit field work for the 2021-2022 school year. Matt is a partner in the firm and has fourteen years of experience in auditing school districts and charter schools. A key component of our firm's system of quality control is our membership in the AICPA peer review program. We have received an unmodified opinion in each of our external peer reviews. A copy of the most recent peer review report is attached.

Board of Trustees
c/o Kevin Trone, District Superintendent
Hydesville School District
February 28, 2022
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In this time of an ever-changing business environment, it seems prudent to seek the best resources and professional advice available. Each accounting firm has its own auditing approach and philosophy, but we are committed to providing quality accounting services. In our opinion, even the smallest district's annual audit cannot be performed in less than 120 hours. For each and every school district and charter school audit that we perform, there is also testing of documentation obtained from the Humboldt County Superintendent of Schools, the Humboldt County Auditor-Controller's Office, the Humboldt County Treasurer's Office, as well as the on-site or remote fieldwork at your District. We use analytical review, sampling, and substantive testing to ensure that the audit is conducted in a manner that complies with applicable laws, regulations, and generally accepted governmental auditing standards.

We work with administrative personnel throughout the audit, and as needed, throughout the year. An integral part of the audit is the review of the internal control system and discussions with management. Part of our philosophy is to assist management by making suggestions and recommendations for improvements in the accounting system and fiscal policies.

An auditor must have independence of mind (a state of mind that permits the performance of an audit without being affected by influences that compromise professional judgment), and maintain independence in appearance (the absence of circumstances that would cause a reasonable person to conclude that the integrity, objectivity, or professional skepticism of an audit organization or audit team member had been compromised). We are independent, and our mental attitude will allow us to act with integrity and objectivity. We are bound by our personal and professional ethics and standards to withdraw from any audit engagement in which we are not independent in mind or appearance.

Every year our firm spends thousands of dollars on continuing education (CPE). Through our firm's quality control system, we ensure that all certified public accountants have 80 hours of CPE every 2 years, as required by professional standards. We want to be prepared to respond to all your financial and management concerns. Our firm has been well represented at audit conferences covering governmental audits within the last two years, including the annual School District Auditing Conference and the Governmental Auditing and Accounting Update Conference.

Our clients can be assured that we will be available in years to come. We look forward to continuing to be of service to the school districts and charter schools of Humboldt County. We are willing to meet with you to discuss this proposal and any questions you may have.

Board of Trustees
c/o Kevin Trone, District Superintendent
Hydesville School District
February 28, 2022
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To indicate your acceptance of the above audit proposal please sign below and return to our office. A copy is enclosed for your records.

Very truly yours,



Matthew J. Hague, CPA/Partner
David L. Moonie & Co., LLP

S:\SCHOOLS\Audit Proposals\June 2022\Hydesville Audit Proposal 2022-24.doc

ACCEPTED BY: _____

DATE: _____

Report on the Firm's System of Quality Control

To David L. Moonie & Co., LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. David L. Moonie & Co., LLP has received a peer review rating of *pass*.

Spafford & Landry, Inc.

September 25, 2020