



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

Certification

ANNUAL BUDGET REPORT:
July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: www.harmony.usd.org and 1935 Bohemian Hwy, Occidental, CA 95465

Date: 06/10/2024

Adoption Date: 6/14/24

Signed: _____



Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 1935 Bohemian Hwy, Occidental, CA 95465

Date: 6/13/24

Time: 7pm

Contact person for additional information on the budget reports:

Name: Stacy Kalemer

Title: Chief Business Official

Telephone: 707-874-1205 ext 12

E-mail: skalemer@harmony.usd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three 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	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Redwood Empire Schools Insurance Group
5760 Shy Lane Blvd., Windsor, CA 95492

This school district is not self-insured for workers' compensation claims.

Signed


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting:

6/14/2024

For additional information on this certification, please contact:

Name: Stacy Kalember
Title: Chief Business Official
Telephone: 707-874-1205 ext 12
E-mail: skalember@harmony.usd.org



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

Narrative

HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

Harmony USD's 2024-25 Adopted Budget was developed using the Governor's May Revise, version 25.1 of the LCFF Calculator, the 2024-25 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2024-25 Adopted Budget was developed using a 3.8% property tax increase, which is less than the 10-year property tax average of 4.5%. Harmony used a 4% property tax projection for 2024-25 based off the 2022-23 property tax increase of 6.55%. Real Estate transactions and property assessments were above average in 2020, 2021, 2022 and 2023. With the County Assessor's Office two years behind in property tax assessments, assuming a 4% increase seemed appropriate for the 2024-25 school year.

The Governor's May Revise Budget has been updated to calculate the 2024-25 COLA of 1.07%, 2025-26 COLA at 2.93% and the 2026-27 COLA at 3.08%.

Sonoma County Office of Education's 2022-23 Statistical Report concisely explains the Local Control Funding Formula, and how it applies to Harmony Union School District. Beginning with the 2013-14 school year, school districts and charter schools were funded under the Local Control Funding Formula (LCFF). LCFF removed most spending restrictions with the elimination of most state categorical programs and established grade-specific base rate targets, which are adjusted for cost of living annually. In addition, districts and charter schools receive supplemental and concentration funding for English learner, low-income and foster youth students. The count of English learner, low-income and foster youth as compared to the entire school population generates an Unduplicated Pupil Count Percentage. Now, district and charter schools serving the same number of students in the same grade spans with the same characteristics receive the same amount of funding. At the 2024-25 Adopted Budget, the District's unduplicated count is 14 and the Supplemental/Concentration Grant percentage for the District is 22%. The District does not qualify for concentration grant funding, as the unduplicated count percentage would have to exceed 55%.

The LCFF model also determines funding using Average Daily Attendance or ADA. ADA is generated by pupils in attendance and engaged in educational activities under the immediate supervision of an employee who possesses a valid credential. ADA funding means that all funding school districts and charter schools receive is based on how often students attend school, not on how many students are enrolled in school. ADA at 90% means the school districts and charter schools are funded at 90% of their enrollment numbers. At 2024-25 Budget Adoption, Harmony Elementary is projecting to receive 95% of their allotted funding (excluding the 9 TK students that are withheld in the enrollment count); Salmon Creek Charter is also projected to receive 95%.

The 2024-25 Adopted Budget includes one-time Comprehensive Support and Improvement funds to assist our District students improve their ADA. CSI funds cover Building capacity, collaborating with educational partners, conducting needs assessments and root cause analysis, selecting and implementing evidence-based interventions, strategies, and activities, using data and outcomes to monitor and evaluate improvement efforts, reviewing, identifying and

HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

addressing, through implementation of the CSI plan. The District is allocating funds to cover certificated and classified salaries connected to allowable areas.

The 2024-25 Adopted Budget also includes funding to expand our Transition Kindergarten program. TK students who turn 5 by June 2, 2025, are now included in the ADA calculations. The 2025-26 Budget includes TK students who turn 5 by September 1, 2026, in the ADA calculation. This is why ADA in TK increases slightly each year. Harmony does not anticipate having more than 20 students in our TK program, but each year we will have more and more who are counted in ADA, thus funding will increase through 2026-27.

Special Ed student enrollment has increased raising the cost of special education services for the District. The revenue for these students does increase, but the contribution from the General Fund for this program stays significant at \$675,000 for 2024-25, \$635,000 for 2025-26 and \$645,000 for 2026-27.

Property taxes per ADA x Charter ADA is reflected below:

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Local Property Taxes	\$3,230,000	\$3,350,000	\$3,480,000
District LCFF ADA	60.25	68.2	66.3
	\$368,381	\$420,373	\$429,185
S.C. Charter LCFF ADA	146.64	148.2	152
	\$896,583	\$913,486	\$956,547
Pathways Charter ADA	321.39	327.09	332.79
	\$1,965,036	\$2,016,141	\$2,094,268

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State’s deferred maintenance apportionment was eliminated. The state required contribution to the Deferred Maintenance Program Fund 14 from the General Fund is \$25,000 for 2024-25, 2025-26 and 2026-27.

Measure C, a school improvement obligation (G.O.) bond measure ballot to modernize and renovate our campus was passed on the June 5, 2018. The Bond is in the amount of \$9.6 million. The third and final phase of the 2018 Bond is now complete. The Notice of Completion was filed with Sonoma County on October 16, 2023. The Certification of Compliance letter to Harmony Elementary School from the Department of General Services, Division of the State Architect, DSA File 49-47, was filed on December 11, 2023. The 2018 Bond went considerably over budget, due to inadequate architectural plans. The District has contracted with legal counsel to seek damages. Any funds awarded will reimburse the General Fund.

HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

Proposition 51 effects the required minimum contribution a District must deposit to the Restricted Routine Repair and Maintenance account from their General Fund. The rate is 3% of the total General Fund expenditures within the General Fund for ongoing and major maintenance. *Currently the District is not required to meet that requirement due to the fact that District's with ADA under 300 are exempt.*

Adopted projections for 2024-25 through 2026-27 reflects an average of 3% increase in salaries plus step in column increases. The Administrative configuration for 2024-25 will be a full time Superintendent/Principal, a full time Assistant Principal, a full time Chief Business Official, a full time Assistant CBO and a full time Office Manager. There are two (2) temporary certificated position layoffs reflected in 2025-26.

In summary:

With great uncertainty of the California State Budget, it is highly recommended that the District monitor the budget closely. With an ending balance of \$1,836,177, we are well within the State's "Criteria and Standards" which state that our District should have an ending balance for Economic Uncertainties of 5%, \$320,563 respectively. With the District assigning funds in a Budget Stabilization account in the amount of \$1,000,000, and restricted funds in the amount of \$152,182, the district's unassigned ending balance at Budget Adoption is \$362,932.

HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

A fluctuation in revenue is reflected based on the changes in ADA and COLA (see below):

	<u>*LCFF Revenue</u>	<u>EPA Revenue</u>	<u>State Aid Revenue</u>
2024-25	\$2,542,297	\$195,888	\$1,106,445
2025-26	\$2,682,401	\$239,269	\$1,134,273
2026-27	\$2,794,476	\$264,240	\$1,169,504

*EPA and State Aid Revenues are included within the LCFF Revenue.

ADA used for LCFF calculations are:

@Budget Development
2024-25 206.89
2025-26 216.4
2026-27 218.3

2025-26 and 2026-27 reflect expenditure increases in salaries due to step in column increases and a 3% blanket increase to hold the space for negotiations. Estimated health and welfare benefit increases 5% for 2025-26 and 2.5% for 2026-27 as well as increases in STRS & PERS costs per the most recent Dartboard.

The Adopted 2024-25 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2024-25 through 2026-27 fiscal years.

At this time, it is expected that all other funds (Cafeteria, Deferred Maintenance, Capital Facilities, Bond, Special Reserves and Retiree Benefits) will have a positive ending balance for the 2024-25 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2024-25 Adopted is also included.



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

LCFF Calculator

Harmony Union Elementary (70730) - 2024-25 Budget Development		6/14/2024		
		2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation		1.07%	2.93%	3.08%
Enrollment Count	64		71	69
Unduplicated Pupil Count (UPC)	14		16	15
Unduplicated Pupil Percentage (UPP)	19.38%		22.04%	22.06%
Current Year LCFF Average Daily Attendance (ADA)	60.25		68.20	66.30
Funded LCFF ADA	60.25		68.20	68.20
LCFF ADA Funding Method		Current Yr	Current Yr	Prior Yr
LCFF Entitlement Summary				
Base Grant	\$604,143		\$704,022	\$725,718
Grade Span Adjustment	61,902		71,354	73,549
<i>Adjusted Base Grant</i>	\$666,045		\$775,376	\$799,267
Supplemental Grant	25,816		34,179	35,264
Total Base, Supplemental and Concentration Grant	\$691,861		\$809,555	\$834,531
Add-on: Home-to-School Transportation	125,785		129,471	133,459
Add-on: Transitional Kindergarten	43,847		66,190	68,239
Total Allowance and Add-On Amounts	\$169,632		\$195,661	\$201,698
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$861,493		\$1,005,216	\$1,036,229
Miscellaneous Adjustments	-		-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 861,493	\$	\$ 1,005,216	\$ 1,036,229
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,299	\$	\$ 14,739	\$ 15,194
Additional State Aid	89,903		16,895	1,251
Total LCFF Entitlement with Additional State Aid	951,396		1,022,111	1,037,480
LCFF Sources Summary				
Funding Source Summary				
Local Revenue (net of In-Lieu of Property Taxes)	\$ 372,374	\$	\$ 428,157	\$ 439,668
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 55,899	\$	\$ 70,831	\$ 74,689
Net State Aid (excludes Additional State Aid)	\$ 433,220	\$	\$ 506,228	\$ 521,872
Additional State Aid	\$ 89,903	\$	\$ 16,895	\$ 1,251
Total Funding Sources	\$ 951,396	\$	\$ 1,022,111	\$ 1,037,480
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 523,123	\$	\$ 523,123	\$ 523,123
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 55,899	\$	\$ 70,831	\$ 74,689
(P-2 plus Current Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ 3,265,000	\$	\$ 3,412,000	\$ 3,565,000
In-Lieu of Property Taxes (Object Code 8096)	(2,892,626)		(2,983,843)	(3,125,332)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status		Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 861,493	\$	\$ 1,005,216	\$ 1,036,229
Additional State Aid	\$ 89,903	\$	\$ 16,895	\$ 1,251
Total Funding Sources	\$ 951,396	\$	\$ 1,022,111	\$ 1,037,480
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 799,795	\$	\$ 858,461	\$ 868,757
Supplemental and Concentration Grant funding in the LCAP year	\$ 25,816	\$	\$ 34,179	\$ 35,264
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$	\$ -	\$ -
Percentage to Increase or Improve Services	3.23%		3.98%	4.06%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,497.00	\$	\$ 11,894.16	\$ 12,261.10
Grades 4-6	\$ 10,571.46	\$	\$ 10,936.74	\$ 11,274.41
Grades 7-8	\$ 10,884.13	\$	\$ 11,260.40	\$ 11,607.48
Grades 9-12	\$ 12,942.95	\$	\$ 13,390.33	\$ 13,803.27
Base Grants				
Grades TK-3	\$ 10,025	\$	\$ 10,319	\$ 10,637
Grades 4-6	\$ 10,177	\$	\$ 10,475	\$ 10,798
Grades 7-8	\$ 10,478	\$	\$ 10,785	\$ 11,117
Grades 9-12	\$ 12,144	\$	\$ 12,500	\$ 12,885
Grade Span Adjustment				
Grades TK-3	\$ 1,043	\$	\$ 1,073	\$ 1,106
Grades 9-12	\$ 316	\$	\$ 325	\$ 335
Supplemental Grant				
			20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 2,214	\$	\$ 2,278	\$ 2,349
Grades 4-6	\$ 2,035	\$	\$ 2,095	\$ 2,160
Grades 7-8	\$ 2,096	\$	\$ 2,157	\$ 2,223
Grades 9-12	\$ 2,492	\$	\$ 2,565	\$ 2,644
Actual - 1.00 ADA, Local UPP as follows:				
Grades TK-3	\$ 429	\$	\$ 502	\$ 518
Grades 4-6	\$ 394	\$	\$ 462	\$ 476
Grades 7-8	\$ 406	\$	\$ 475	\$ 490
Grades 9-12	\$ 483	\$	\$ 565	\$ 583
Concentration Grant (>55% population)				
			65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 7,194	\$	\$ 7,405	\$ 7,633
Grades 4-6	\$ 6,615	\$	\$ 6,809	\$ 7,019
Grades 7-8	\$ 6,811	\$	\$ 7,010	\$ 7,226
Grades 9-12	\$ 8,099	\$	\$ 8,336	\$ 8,593

Salmon Creek School - A Charter (6110639) - 2024-25 Budget Development		6/14/2024		
		2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation		1.07%	2.93%	3.08%
Enrollment Count		156	156	160
Unduplicated Pupil Count (UPC)		39	39	40
Unduplicated Pupil Percentage (UPP)		25.89%	25.25%	25.00%
Current Year LCFF Average Daily Attendance (ADA)		146.64	148.20	152.00
Funded LCFF ADA		146.64	148.20	152.00
LCFF Entitlement Summary				
Base Grant		\$1,499,093	\$1,559,422	\$1,648,807
Grade Span Adjustment		37,256	44,852	48,332
<i>Adjusted Base Grant</i>		\$1,536,349	\$1,604,274	\$1,697,139
Supplemental Grant		79,552	81,016	84,857
Total Base, Supplemental and Concentration Grant		\$1,615,901	\$1,685,290	\$1,781,996
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$1,615,901	\$1,685,290	\$1,781,996
Total LCFF Entitlement (excludes Additional State Aid)		\$ 1,615,901	\$ 1,685,290	\$ 1,781,996
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 11,020	\$ 11,372	\$ 11,724
Total LCFF Entitlement with Additional State Aid		1,615,901	1,685,290	1,781,996
LCFF Sources Summary				
Funding Source Summary				
Education Protection Account Entitlement (includes \$200/minimum per ADA)		\$ 126,281	\$ 143,749	\$ 155,704
Net State Aid (excludes Additional State Aid)		\$ 1,489,620	\$ 1,541,541	\$ 1,626,292
Total Funding Sources		\$ 1,615,901	\$ 1,685,290	\$ 1,781,996
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)		\$ 583,322	\$ 611,150	\$ 646,381
EPA, Current Year (Resource 1400, Object Code 8012)		\$ 126,281	\$ 143,749	\$ 155,704
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)		\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)		\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		906,298	930,391	979,911
Entitlement and Source Reconciliation				
Total LCFF Entitlement		\$ 1,615,901	\$ 1,685,290	\$ 1,781,996
Total Funding Sources		\$ 1,615,901	\$ 1,685,290	\$ 1,781,996
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)		\$ 1,536,349	\$ 1,604,274	\$ 1,697,139
Supplemental and Concentration Grant funding in the LCAP year		\$ 79,552	\$ 81,016	\$ 84,857
Percentage to Increase or Improve Services		5.18%	5.05%	5.00%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3		\$ 11,641.10	\$ 11,967.30	\$ 12,330.15
Grades 4-6		\$ 10,703.97	\$ 11,003.99	\$ 11,337.90
Grades 7-8		\$ 11,020.55	\$ 11,329.64	\$ 11,672.85
Grades 9-12		\$ 13,105.18	\$ 13,472.66	\$ 13,881.00
Base Grants				
Grades TK-3		\$ 10,025	\$ 10,319	\$ 10,637
Grades 4-6		\$ 10,177	\$ 10,475	\$ 10,798
Grades 7-8		\$ 10,478	\$ 10,785	\$ 11,117
Grades 9-12		\$ 12,144	\$ 12,500	\$ 12,885
Grade Span Adjustment				
Grades TK-3		\$ 1,043	\$ 1,073	\$ 1,106
Grades 9-12		\$ 316	\$ 325	\$ 335
Supplemental Grant				
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%
Grades TK-3		\$ 2,214	\$ 2,278	\$ 2,349
Grades 4-6		\$ 2,035	\$ 2,095	\$ 2,160
Grades 7-8		\$ 2,096	\$ 2,157	\$ 2,223
Grades 9-12		\$ 2,492	\$ 2,565	\$ 2,644
Actual - 1.00 ADA, Local UPP as follows:		25.89%	25.25%	25.00%
Grades TK-3		\$ 573	\$ 575	\$ 587
Grades 4-6		\$ 527	\$ 529	\$ 540
Grades 7-8		\$ 543	\$ 545	\$ 556
Grades 9-12		\$ 645	\$ 648	\$ 661
Concentration Grant (>55% population)				
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%
Grades TK-3		\$ 7,194	\$ 7,405	\$ 7,633
Grades 4-6		\$ 6,615	\$ 6,809	\$ 7,019
Grades 7-8		\$ 6,811	\$ 7,010	\$ 7,226
Grades 9-12		\$ 8,099	\$ 8,336	\$ 8,593



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

Multi – Year and Assumptions

Object Codes	2024-25			2025-26			2026-27		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			1.07%			2.93%			3.08%
ADA (the higher of current or prior year) Harmony		current	60.25		current	68.20		current	66.30
Current Year ADA Salmon Creek			146.64			148.20			152.00
ADA for LCFF purposes			206.89			216.40			218.30
Revenue									
Local Control Funding Formula 8010-8099	2,542,297	25,250	2,567,547	2,682,401	25,881	2,708,282	2,794,477	26,528	2,821,005
Basic Aid Supplemental	2,335,000		2,335,000	2,451,750		2,451,750	2,574,500		2,574,500
Federal Revenues 8100-8299		337,386	337,386		143,520	143,520		145,830	145,830
State Revenues 8300-8599	128,394	407,562	535,956	137,184	417,685	554,869	141,907	428,050	569,957
Local Revenues 8600-8799	157,600	283,700	441,300	150,000	287,745	437,745	152,625	291,865	444,490
Total Revenue	5,163,291	1,053,898	6,217,189	5,421,335	874,831	6,296,166	5,663,509	892,273	6,555,782
Expenditures									
Certificated Salaries 1000-1999	1,786,961	418,800	2,205,761	1,744,647	315,238	2,059,885	1,825,444	331,038	2,156,482
Classified Salaries 2000-2999	854,732	360,491	1,215,223	912,773	292,371	1,205,144	947,965	306,871	1,254,836
Employee Benefits -- Statutory 33xx ; 3501-3699	1,379,066	412,970	1,792,036	1,480,258	325,000	1,805,258	1,562,070	310,000	1,872,070
Employee Benefits -- STRS 31xx	371,292	242,214	613,506	366,376	182,838	549,214	383,343	192,002	575,345
Employee Benefits -- PERS 32xx	242,048	50,938	292,986	255,577	81,864	337,440	265,430	85,924	351,354
Employee Benefits -- Health & Welfare 34xx; 39xx	765,726	119,817	885,543	858,306	60,298	918,604	913,297	32,074	945,371
Books and Supplies 4000-4999	77,375	43,425	120,800	92,108	45,000	137,108	93,804	46,500	140,304
Services, Other Operating Expenses 5000-5999	572,392	502,548	1,074,940	597,562	527,500	1,125,062	604,901	538,000	1,142,901
Capital Outlay 6000-6999	0	2,500	2,500	0	2,500	2,500	0	2,500	2,500
Other Outgo 7100-7499	(150)	150	0	(150)	150	0	(150)	150	0
Total Expenditures	4,670,377	1,740,883	6,411,260	4,827,198	1,507,759	6,334,957	5,034,034	1,535,059	6,569,093
Excess (Deficiency)	492,914	(686,985)	(194,071)	594,137	(632,928)	(38,791)	629,475	(642,786)	(13,311)
* Transfers In 8910-8929	2,530,500		2,530,500	1,530,000		1,530,000	1,530,000		1,530,000
* Transfers Out (enter as negative) 7610-7629	(2,080,500)		(2,080,500)	(1,580,000)		(1,580,000)	(1,580,000)		(1,580,000)
Other Sources 8930-8979			0			0			0
Other Uses (enter as negative) 7630-7699			0			0			0
Contributions 8980-8999	(675,000)	675,000	0	(635,000)	635,000	0	(645,000)	645,000	0
Total Transfers/Other Uses	(225,000)	675,000	450,000	(685,000)	635,000	(50,000)	(555,000)	645,000	(50,000)
Net Increase (Decrease)	267,914	(11,985)	255,929	(90,863)	2,072	(88,791)	74,475	2,214	(63,311)
Fund Balance									
Beginning Balance	1,416,081	164,168	1,580,249	1,683,996	152,182	1,836,178	1,593,132	154,255	1,747,386
Audit Adjustment(s)			0			0			0
Net Ending Balance	1,683,996	152,182	1,836,178	1,593,133	154,255	1,747,387	1,667,607	156,469	1,684,075
Components of Ending Balance:									
Revolving Cash (nonspendable) 9711	500		500	500		500	500		500
Stores (nonspendable) 9712			0			0			0
Restricted 9740		152,182	152,182		154,255	154,255		156,469	156,469
Committed 9760	0		0	0		0	0		0
Stabilization Arrangements (committed) 9750	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Assigned 9780	0		0	0		0	0		0
Reserve for Econ.Uncert. (5% of Exp.) 9789	320,563		320,563	316,748		316,748	328,455		328,455
Unassigned/Unappropriated Amount 9790	362,933	0	362,933	275,885	0	275,885	338,652	0	198,652
Net Ending Balance	1,683,996	152,182	1,836,178	1,593,133	154,255	1,747,387	1,667,607	156,469	1,684,075
	enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below		
	0.05			0.05			0.05		
District Reserve for Economic Uncertainties:	320,563.00			316,748.00			328,455.00		

BALANCING SPREADSHEET - General Fund

(complete and submit to SCOE with report)

2024-25 Budget Development Report

Purpose: verify that the Escape revised budget and the Multi-year Projection agree to the LCFF Calculator results

This tab is for a District with internal Fund 03 charter(s)

Harmony

select District name from drop-down

			2023-24	2024-25	2025-26	2026-27
LCFF Calculator						
<i>from calculator</i>		State Aid	1,181,319	1,106,445	1,134,273	1,169,504
		EPA	214,083	195,888	239,269	264,240
		Property Taxes	3,125,550	3,230,000	3,350,000	3,480,000
		In-Lieu	-1,853,560	-1,965,036	-2,016,141	-2,094,268
		<i>subtotal</i>	2,667,392	2,567,297	2,707,401	2,819,476
<i>additional items (not in calculator)</i>		property tax transfer-spec ed 8097	23,959	25,250	25,881	26,528
		basic aid supplemental	2,051,716	2,335,000	2,451,750	2,574,500
		basic aid choice	0	0	0	0
		prior year , object 8019	0	0	0	0
		Fund 01, object 8091, LCFF Transfer	0	0	0	0
		other _____	0	0	0	0
		prior year charter overpaid	0	0	-	-
		<i>General Fund total</i>	\$4,743,067 ◆	\$4,927,547 ●	\$5,185,032 ◻	\$5,420,504 ▼
Escape						
	resource	object				
sacs fund 01 + 03	0000	8011	State Aid + choice + supplemental	3,233,035	3,441,445	
sacs fund 01 + 03	1400	8012	EPA	214,083	195,888	
sacs fund 01 + 03	0000/1400	8019	Prior year	0	0	
sacs fund 01 + 03	0000	802x-804x	Property Taxes	3,125,550	3,230,000	
sacs fund 01 + 03	0000	8091	LCFF transfer	0	0	
sacs fund 01 + 03	0000	8096	In-Lieu of Property Tax	-1,853,560	-1,965,036	
		<i>subtotal</i>	4,719,108	4,902,297		
sacs fund 01 + 03	6500	8097	property tax transfer-special educ	23,959	25,250	
		<i>General Fund total</i>	\$4,743,067 ◆	\$4,927,547 ●		
Multi-year Projection						
MYP- sacs fund 01 + 03			LCFF Sources (8010-8099)	4,743,067	4,927,547	5,185,032
			LCFF Sources	0	0	5,420,504
		<i>General Fund total</i>	\$4,743,067 ◆	\$4,927,547 ●	\$5,185,032 ◻	\$5,420,504 ▼

balanced

balanced

balanced

balanced

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					2,530,500.00	2,080,500.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	2,580,500.00	2,580,500.00		

HARMONY UNION SCHOOL DISTRICT
2024-25 Budget Adoption
Assumptions for Funds 01 and 03

REVENUE

The 2024-25 Budget Adoption is based on LCFF funding for 2024-25 through 2026-27

The Budget Adoption includes Education Protection Act funding for all three years:

	2024-25	2025-26	2026-27
Harmony USD - FUND 01	\$59,892	\$78,615	\$85,172
Salmon Creek Charter - FUND 03	\$135,996	\$160,654	\$179,068
TOTAL EPA @ Budget Adoption	\$195,888	\$239,269	\$264,240

ENROLLMENT AND UNDUPLICATED COUNTS

	2024-25	2025-26	2026-27
for Harmony Union School District TK - 1			
Enrollment	63	70	68
Unduplicated Counts	14	16	15
Pupil Percentage	0.22	0.23	0.22
for Salmon Creek Charter 2 - 8			
Enrollment	156	156	160
Unduplicated Counts	39	39	40
Pupil Percentage	0.25	0.25	0.25

ADA Calculation (HUSD 95%; SCC 95%:)

	2024-25	2025-26	2026-27
District TK - 1	60.25	68.2	66.3
Charter 2 - 8	146.64	148.2	152
	206.89	216.40	218.30

The District configuration for 2024-25 is two classrooms per Transitional Kindergarten; one classroom for Kindergarten and one classroom for 1st Grade.

It is projected that 16 of the 25 students in TK will turn 5 by June 2, 2024, and are included in the District's ADA Calculation.

All TK students will be included in ADA in SY 2025-26, naturally increasing ADA.

The Charter School configuration for 2024-25 is one (1) classroom per grades 2nd, 3rd, 4th, 5th, 6th, 7th & 8th.

Enrollment for the District is actually 72, less the non-ADA 8 TK students, making ADA down to 60.25

Enrollment for the Charter School, grades 2nd through 8th, is 156.

Pathways Charter School ADA	YEAR	2024-25	2025-26	2026-27
	Budget Adoption	321.39	327.09	332.79

COLA

COLA and BRL based on projections from School Services of California and SCOE

2024-25 1.07%

2025-26 2.93%

2026-27 3.08%

STRS and PERS

STRS and PERS rates were updated to reflect the increased rates.

Rates for 2024-25 are STRS 19.10% and PERS 27.05%

Rates for 2025-26 are STRS 19.10% and PERS 27.6%

Rates for 2026-27 are STRS 19.10% and PERS 28%

HARMONY UNION SCHOOL DISTRICT
2024-25 Budget Adoption
Assumptions for Funds 01 and 03

TRANSPORTATION

In the past, transportation revenue was going straight to the JPA, West County Transportation, however now the dollars are coming directly to the District via state aid. In 2015-16, West County Transportation provided the State with amounts they received in 2012-13 for each member District which became the basis for funding. For the District, this amount is considered as a pass-through since the JPA will charge the District the same amount that the District receives in revenue. The \$115,000 cost is reflected as a "Services and Operating" expense and the revenue is reflected in the LCFF calculator. Starting in 2022-23, districts are awarded 60% of the prior year's cost. So for 2024-25, HUSD is projected to receive approximately \$80,665. Revenue is reflected. The District's transportation costs at Budget Development for 2024-25 is estimated at \$272,020 for Home to School transportation and \$40,077 for Special Education pupil transportation.

- 1.) Bond for facilities expansion: The JPA issued a bond to pay for Phase III of the facilities expansion in order to provide parking for buses. The increased cost to HUSD for the bond is \$10,000. This may fluctuate incrementally depending on the sale price of the bonds.
- 2.) Additional Membership in the JPA: The JPA voted to include the largest school district in Sonoma County as a member. This expansion doubled the JPA expenses. The new district was brought in using a "phase-in" rate which will increase their use over time. As such, the other member districts will see a significant increase in expenses.

NEGOTIATIONS

2024-25 Salary negotiations will be brought to the Board summer 2024. A 3% increase has been included in each school year.

HEALTH BENEFITS

For 2024-25, the CAP, which is based on the Kaiser Single High rate plus Dental, is set at \$1,157 per month. 2024-25 Kaiser rates increased an average of 8.8% from 2023-24; Blue Shield increased 5.4% from 2023-24. The out years include a 5% increase for 2025-26 and 2.5% for 2026-27. Doubles are covered at 95% of the Kaiser Double MID option, plus dental and families are covered at 90% of the Kaiser Family MID option, plus dental. All employees have the option to opt for cash-in-lieu by selecting a lower costing health plan (if they are double covered). All employees also have the option to opt for their out-of-pocket portion of health benefits to be deducted at pretax.

SALARY PROJECTIONS

There are two planned certificated layoffs for the 2025-26 school year as we have two temporary certificated employees in the 2024-25 budget. Administration salaries reflect the current configuration of Superintendent/Principal, Assistant Principal, Chief Business Official, Office Manager and Asst CBO.

RETIREES

The District will continue to cover Health and Welfare Benefits for the Certificated Retirees for 5 years, or until they reach the age of 65, whichever comes faster.

TRANSFERS

Transfers in are projected at \$2,080,000 for the 2024-25 school year, \$1,580,000 for the 2025-26 school year and \$1,580,000 for the 2026-27 school year. The District transfers a cap of \$40,000 to the School Advisory Site Council Board to spend on student activity grants that fall under the goals of the LCAP. The transfer from the District to the Cafeteria is budgeted for \$50,000 to cover Cafeteria salaries and expenditures to maintain the program. The District transferred \$551,285 in 2022-23 and \$550,672 in 2023-24 from the General Fund to Fund 40 to cover construction costs connected to the 2018 Bond. The District is in contract with legal counsel to seek reimbursement of funds.

ECONOMIC UNCERTAINTIES

The 5% required level for Economic Uncertainties reserves is reflected in the Budget Adoption for 2024-25 through 2026-27. The State establishes the minimum recommended reserve based on the district's average daily attendance (ADA) . Per EC Section 42127, districts are required to hold a public hearing for the 2024-25 Budget Adoption to provide public review and discussion of the reserve. SB 858, the education budget trailer bill, includes reserve caps or limits if certain State revenue conditions are met. A statement of reasons that substantiate the need for the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the Budget Adoption must be provided.

BUDGET STABILIZATION

The HUSD Board recognizes that the Budget Stabilization is a one-lump sum of money and therefore cannot be connected to any ongoing expenses. Budget Stabilization now holds \$1 million.



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

Enrollment Projections

Budget Development			Class Configurations 2025-26			Class Configurations 2026-27		
Class Configurations 2024-25			Class Configurations 2025-26			Class Configurations 2026-27		
Grade Level			Grade Level		All paid	Grade Level		
TK - thru June 2, 2025	16	(25total)	TK	22		TK		22
K	24		K	24		K		22
1st	23		1st	24		1st		24
2nd	17		2nd	24		2nd		22
3rd	21		3rd	20		3rd		24
4th	22		4th	20		4th		22
5th	24		5th	22		5th		22
6th	29		6th	24		6th		22
7th	22		7th	24		7th		24
8th	21		8th	22		8th		24
	219			226				228
Enrollment			Enrollment			Enrollment		
HUSD	63		HUSD	70		HUSD		68
SC	156		SC	156		SC		160
HUSD ADA@.93			HUSD ADA@.95			HUSD ADA@.95		
	58.6			66.5				64.6
SCC ADA@.94			SCC ADA@.95			SCC ADA@.95		
	146.64			150				152
Pathways			Pathways			Pathways		
	321.39			327.09				332.79
Total HUSD ADA Calc			Total HUSD ADA Calc			Total HUSD ADA Calc		
	205.2			216				216.6
Class Configurations 2024-25			Class Configurations 2025-26			Class Configurations 2026-27		
LCFF CALCULATOR ADA								
Class Configurations 2024-25			Class Configurations 2025-26			Class Configurations 2026-27		
Grade Level			Grade Level			Grade Level		
TK-1st	58.6		TK-1st	66.5		TK-1st		64.6
2-3	35.72		2-3	41.80		2-3		43.70
4-6	70.50		4-6	62.70		4-6		62.70
7&8	40.42		7&8	43.70		7&8		45.60
HUSD			HUSD			HUSD		
	58.59			66.50				64.60
SSC			SSC			SSC		
	146.64			148.20				152.00
Total ADA			Total ADA			Total ADA		
	205.23			214.70				216.60



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM A

Average Daily Attendance

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	46.14	46.14	46.14	60.25	60.25	60.25
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	46.14	46.14	46.14	60.25	60.25	60.25
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.87	.87	.87	.90	.90	.90
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.10	.10	.10			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.97	.97	.97	.90	.90	.90
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	47.11	47.11	47.11	61.15	61.15	61.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	165.44	165.44	165.44	146.64	146.64	146.64
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	165.44	165.44	165.44	146.64	146.64	146.64
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	165.44	165.44	165.44	146.64	146.64	146.64



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 01 CS

Criteria and Standards Review

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	206.89	
District's ADA Standard Percentage Level:	3.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	59	58		
Charter School	132	126		
Total ADA	190	184	3.4%	Not Met
Second Prior Year (2022-23)				
District Regular	53	52		
Charter School	134	135		
Total ADA	187	187	0.0%	Met
First Prior Year (2023-24)				
District Regular	48	46		
Charter School	165	165		
Total ADA	214	212	1.1%	Met
Budget Year (2024-25)				
District Regular	60			
Charter School	147			
Total ADA	207			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

When the district completed the 2022-23 UAs, the district didn't use the 3-year ADA average, thus the amount was less than what was truly funded.

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. 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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	49	45		
Charter School	162	139		
Total Enrollment	211	184	12.8%	Not Met
Second Prior Year (2022-23)				
District Regular	43	45		
Charter School	146	144		
Total Enrollment	189	189	0.0%	Met
First Prior Year (2023-24)				
District Regular	54	51		
Charter School	166	179		
Total Enrollment	220	230	N/A	Met
Budget Year (2024-25)				
District Regular	64			
Charter School	156			
Total Enrollment	220			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

SY2021-22 experienced a 14% loss due to families moving out of state; families transferring to other districts that offered Long Term Independent Study or Home Schooled; and some chose a district with less COVID restrictions.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	40	45	
Charter School	126	139	
Total ADA/Enrollment	167	184	90.5%
Second Prior Year (2022-23)			
District Regular	40	45	
Charter School	134	144	
Total ADA/Enrollment	174	189	91.9%
First Prior Year (2023-24)			
District Regular	46	51	
Charter School	165	179	
Total ADA/Enrollment	212	230	92.0%
		Historical Average Ratio:	91.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	92.0%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	60	64		
Charter School	147	156		
Total ADA/Enrollment	207	220	94.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	67	70		
Charter School	150	156		
Total ADA/Enrollment	217	226	95.8%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	65	68		
Charter School	152	160		
Total ADA/Enrollment	217	228	95.0%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

As of June 2024, the District is preparing for ADA to fall between 94% and 96% in out-going years.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	212.55	207.79	216.40	218.30
b. Prior Year ADA (Funded)		212.55	207.79	216.40
c. Difference (Step 1a minus Step 1b)		(4.76)	8.61	1.90
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.24%)	4.14%	.88%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		4,902,547.00	5,160,032.00	5,395,504.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		52,457.25	151,188.94	166,181.52
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.17%)	7.07%	3.96%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.17% to -0.17%	6.07% to 8.07%	2.96% to 4.96%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,110,000.00	3,230,000.00	3,350,000.00	3,480,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,746,625.00	6,867,333.00	7,175,292.00	7,488,244.00
District's Projected Change in LCFF Revenue:		1.79%	4.48%	4.36%
LCFF Revenue Standard		-2.17% to -0.17%	6.07% to 8.07%	2.96% to 4.96%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

SY 2024-25 is Not Met as the District's true ADA is greater, thus demanding greater funding. The District is also projecting an average increase of property taxes thus increasing the funding greater than the projected COLA. SY 2025-26 is also NOT MET as the true ADA is now true (All TK students are included in the ADA), which shows the District's true funding need.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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 (2021-22)	3,213,663.28	3,846,056.15
Second Prior Year (2022-23)	3,728,949.97	4,393,213.65	84.9%
First Prior Year (2023-24)	4,040,034.13	5,176,661.99	78.0%
	Historical Average Ratio:		82.2%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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):	77.2% to 87.2%	77.2% to 87.2%	77.2% to 87.2%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	4,020,759.55	4,670,376.55	86.1%
1st Subsequent Year (2025-26)	4,137,679.09	4,827,199.09	85.7%	Met
2nd Subsequent Year (2026-27)	4,335,480.09	5,034,035.09	86.1%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.17%)	7.07%	3.96%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.17% to 8.83%	-2.93% to 17.07%	-6.04% to 13.96%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.17% to 3.83%	2.07% to 12.07%	-1.04% to 8.96%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	306,708.00		
Budget Year (2024-25)	337,386.00	10.00%	Yes
1st Subsequent Year (2025-26)	143,520.00	(57.46%)	Yes
2nd Subsequent Year (2026-27)	145,830.00	1.61%	No

Explanation:
(required if Yes)

SY 2024-25 is outside the range due to an estimated increase of funding due to the increase in ADA. SY 2025-26 is outside the range as the District is not expecting to receive CSI Funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	516,678.65		
Budget Year (2024-25)	535,956.00	3.73%	No
1st Subsequent Year (2025-26)	554,869.00	3.53%	No
2nd Subsequent Year (2026-27)	569,957.00	2.72%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	341,680.44		
Budget Year (2024-25)	441,300.00	29.16%	Yes
1st Subsequent Year (2025-26)	437,745.00	(.81%)	Yes
2nd Subsequent Year (2026-27)	444,490.00	1.54%	No

Explanation:
(required if Yes)

SY 2024-25 is outside of range due to the estimated increase in AB602 Revenue re ADA. SY 2025-26 is also out of range as ADA shows as consistent, thus funding will most likely not increase much.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2023-24)	452,796.46		
Budget Year (2024-25)	120,800.00	(73.32%)	Yes
1st Subsequent Year (2025-26)	137,108.00	13.50%	Yes
2nd Subsequent Year (2026-27)	140,304.00	2.33%	No

Explanation:
(required if Yes)

SY 2024-25 is outside of range due to materials purchased during 2023-24 that will cover SY 2024-25.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2023-24)	1,117,430.57		
Budget Year (2024-25)	1,074,940.00	(3.80%)	No
1st Subsequent Year (2025-26)	1,125,062.00	4.66%	No
2nd Subsequent Year (2026-27)	1,142,901.00	1.59%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	1,165,067.09		
Budget Year (2024-25)	1,314,642.00	12.84%	Not Met
1st Subsequent Year (2025-26)	1,136,134.00	(13.58%)	Not Met
2nd Subsequent Year (2026-27)	1,160,277.00	2.13%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2023-24)	1,570,227.03		
Budget Year (2024-25)	1,195,740.00	(23.85%)	Not Met
1st Subsequent Year (2025-26)	1,262,170.00	5.56%	Met
2nd Subsequent Year (2026-27)	1,283,205.00	1.67%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

SY 2024-25 is outside the range due to an estimated increase of funding due to the increase in ADA. SY 2025-26 is outside the range as the District is not expecting to receive CSI Funds.

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

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

SY 2024-25 is outside of range due to the estimated increase in AB602 Revenue re ADA. SY 2025-26 is also out of range as ADA shows as consistent, thus funding will most likely not increase much.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

SY 2024-25 is outside of range due to materials purchased during 2023-24 that will cover SY 2024-25.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

8,301,998.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

8,301,998.00	249,059.94	35,000.00	Not Met
--------------	------------	-----------	---------

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	2,400,000.00	1,850,000.00	1,000,000.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	262,680.00	294,193.00	345,599.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	636,005.86	396,330.67	56,835.87
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,298,685.86	2,540,523.67	1,402,434.87
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,149,661.64	8,262,172.78	8,913,833.41
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	7,149,661.64	8,262,172.78	8,913,833.41
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	46.1%	30.7%	15.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	15.4%	10.2%	5.2%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(145,512.97)	5,632,888.92	2.6%	Met
Second Prior Year (2022-23)	(746,261.71)	6,771,516.78	11.0%	Not Met
First Prior Year (2023-24)	(1,109,423.19)	7,170,418.62	15.5%	Not Met
Budget Year (2024-25) (Information only)	267,914.45	6,750,876.55		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:

(required if NOT met)

SYs 2022-23 & 2023-24 chose to use unrestricted funding to complete the 2018 Bond Project. Due to inflation and incompetent non-thorough architect plans, the District chose to complete the project and continue with one-time costs to install a new security system of cameras, extended WiFi and purchased technologically advanced radios (walkie-talkies) with expanded range capability, which is crucial for our campus during emergencies, as we are a 55 acre site in West Sonoma County. The District is currently taking legal action with the architects to recoup funding.

9. **CRITERION: Fund and Cash Balances**

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	3,125,684.00	3,455,671.12	N/A	Met
Second Prior Year (2022-23)	3,063,302.82	3,310,158.15	N/A	Met
First Prior Year (2023-24)	3,158,151.69	2,525,504.44	20.0%	Not Met
Budget Year (2024-25) (Information only)	1,416,081.25			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

SY 2023-24 has not received updated Property Taxes. Current property taxes are estimated at 2.5%. 15-year average is 4.7%. Real Estate sales were still high 18-24 months ago, so we are expecting higher than a 2.5% increase.

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 (2024-25)	1,838,678.00	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 budget 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: Budget Year data are extracted. If Form MYP 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 \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 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 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.

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.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	207	216	218
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 MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Sonoma County SELPA

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,491,760.00	7,914,958.00	8,149,094.00
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)	8,491,760.00	7,914,958.00	8,149,094.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	424,588.00	395,747.90	407,454.70
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	424,588.00	395,747.90	407,454.70

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	320,563.00	316,748.00	328,455.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	362,932.70	275,883.61	198,649.52
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	683,495.70	592,631.61	527,104.52
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.05%	7.49%	6.47%
District's Reserve Standard (Section 10B, Line 7):	424,588.00	395,747.90	407,454.70
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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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)?

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(680,000.00)			
Budget Year (2024-25)	(675,000.00)	(5,000.00)	(.7%)	Met
1st Subsequent Year (2025-26)	635,000.00	(1,310,000.00)	(194.1%)	Not Met
2nd Subsequent Year (2026-27)	645,000.00	(10,000.00)	1.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	1,638,084.80			
Budget Year (2024-25)	2,530,500.00	892,415.20	54.5%	Not Met
1st Subsequent Year (2025-26)	1,530,000.00	(1,000,500.00)	(39.5%)	Not Met
2nd Subsequent Year (2026-27)	1,530,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	1,993,756.63			
Budget Year (2024-25)	2,080,500.00	86,743.37	4.4%	Met
1st Subsequent Year (2025-26)	1,580,000.00	(500,500.00)	(24.1%)	Not Met
2nd Subsequent Year (2026-27)	1,580,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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: SY 2025-26 requires less of a contribution as a SpEd student ages out, thus our expenses decrease.
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: SY 2024-25 & 2025-26 do not meet as 2024-25 holds the space of our legal case settling at 50% of the ask.
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

SY 2025-26 does not meet as 2024-25 holds the space of our legal case settling at 50% of the case, thus an increase of \$500,500 is added.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

Harmony USD does not have any capital projects at this time.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	28	General Obligation Bond	Fund 51	8,469,025
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				8,469,025

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	350,975	349,975	353,875	367,375
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	350,975	349,975	353,875	367,375
Has total annual payment increased over prior year (2023-24)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Bond 2018 has now been invoiced to property owners.

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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Full-time unit members hired prior to the 1997-98 school year who are eligible to retire according to the rules and regulations of the State Teachers Retirement System shall receive health and welfare benefits at the Kaiser Single High Rate plus Dental on the date of their retirement until age 65 or until Medi-Care is available or until the retiree is able to receive equal health and welfare from other employment based on whichever conditions shall occur first. Part-time unit members shall be eligible for prorated benefits.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability	240,000.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	240,000.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	0.00	0.00	0.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 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 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	18.15	16.15	14.15	14.15

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations will be brought to the June 2024 Board meeting with the high probability that the Board will approve.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget 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

\$21,359

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

\$64,077	\$128,154	\$192,231
----------	-----------	-----------

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
371985	341761	350305
92.0%	92.0%	92.0%
7.5%	5.0%	2.5%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
\$34,050	\$31,594	\$33,893
2.0%	2.0%	2.0%

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	20.3	18.3	18.3	18.3

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

--

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

 End Date:

--

5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Is the cost of salary settlement included in the budget 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

\$10,831

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

\$32,495	\$64,990	\$97,485
----------	----------	----------

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

- Are costs of H&W benefit changes included in the budget 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
\$349,210	\$366,671	\$375,838
98.0%	98.0%	98.0%
7.5%	5.0%	2.5%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

\$9,400	\$9,625	\$9,855
1.0%	1.0%	1.0%

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	3.0	4.0	4.0	4.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

There is 1.0 FTE unsettled Management Confidential for the 2024-25 SY.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget 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

\$1,226

4. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
\$3,680	\$7,358	\$11,038

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
\$29,724	\$31,210	\$31,990
90.0%	90.0%	90.0%
7.5%	5.0%	2.5%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
\$3,680	\$3,790	\$3,903
3.0%	3.0%	3.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 14, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent 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 Budget Criteria and Standards Review



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

CASHFLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF: JUNE							
A. BEGINNING CASH			1,580,249.00	1,464,749.00	1,036,819.00	733,444.00	477,494.00	142,624.00	1,442,624.00	1,184,924.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		174,000.00	115,000.00	350,000.00	300,000.00	300,000.00	350,000.00	300,000.00	300,000.00
Property Taxes	8020-8079		0.00	70.00	125.00	50.00	130.00	1,750,000.00	4,800.00	0.00
Miscellaneous Funds	8080-8099		(135,000.00)	80,000.00	(220,000.00)	(175,000.00)	(145,000.00)	(145,000.00)	(145,000.00)	(145,000.00)
Federal Revenue	8100-8299		8,000.00	(50,000.00)	0.00	25,000.00	0.00	0.00	20,000.00	2,500.00
Other State Revenue	8300-8599		7,000.00	(23,000.00)	12,500.00	125,000.00	16,000.00	(100,000.00)	13,500.00	(25,000.00)
Other Local Revenue	8600-8799		30,500.00	30,000.00	15,000.00	30,000.00	20,000.00	10,000.00	85,000.00	25,000.00
Interfund Transfers In	8900-8929		1,030,500.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,115,000.00	152,070.00	157,625.00	305,050.00	191,130.00	1,865,000.00	278,300.00	157,500.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		25,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00
Classified Salaries	2000-2999		40,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Employee Benefits	3000-3999		35,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Books and Supplies	4000-4999		5,000.00	25,000.00	6,000.00	6,000.00	6,000.00	20,000.00	6,000.00	15,000.00
Services	5000-5999		45,000.00	125,000.00	25,000.00	125,000.00	90,000.00	115,000.00	100,000.00	150,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		1,080,500.00							

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,230,500.00	580,000.00	461,000.00	561,000.00	526,000.00	565,000.00	536,000.00	595,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	500.00								
Accounts Receivable	9200-9299	422,741.23								
Due From Other Funds	9310	500,000.00								
Stores	9320									
Prepaid Expenditures	9330	13,150.00								
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		936,391.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,815.00								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		7,815.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		928,576.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(115,500.00)	(427,930.00)	(303,375.00)	(255,950.00)	(334,870.00)	1,300,000.00	(257,700.00)	(437,500.00)
F. ENDING CASH (A + E)			1,464,749.00	1,036,819.00	733,444.00	477,494.00	142,624.00	1,442,624.00	1,184,924.00	747,424.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		747,424.00	336,424.00	1,404,424.00	1,233,924.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	350,000.00	300,000.00	300,000.00	498,333.00	0.00		3,637,333.00	3,637,333.00
Property Taxes	8020-8079	0.00	1,350,000.00	5,000.00	119,825.00			3,230,000.00	3,230,000.00
Miscellaneous Funds	8080-8099	(310,000.00)	(125,000.00)	(130,000.00)	(369,786.00)			(1,964,786.00)	(1,964,786.00)
Federal Revenue	8100-8299	0.00	0.00	100,000.00	231,886.00			337,386.00	337,386.00
Other State Revenue	8300-8599	55,000.00	30,000.00	15,500.00	409,456.00			535,956.00	535,956.00
Other Local Revenue	8600-8799	30,000.00	35,000.00	25,000.00	105,800.00			441,300.00	441,300.00
Interfund Transfers In	8900-8929		1,000,000.00		500,000.00			2,530,500.00	2,530,500.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		125,000.00	2,590,000.00	315,500.00	1,495,514.00	0.00	0.00	8,747,689.00	8,747,689.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	190,000.00	190,000.00	190,000.00	280,762.00	0.00		2,205,762.00	2,205,762.00
Classified Salaries	2000-2999	100,000.00	100,000.00	100,000.00	175,222.00			1,215,222.00	1,215,222.00
Employee Benefits	3000-3999	140,000.00	140,000.00	140,000.00	357,036.00			1,792,036.00	1,792,036.00
Books and Supplies	4000-4999	6,000.00	12,000.00	6,000.00	7,800.00			120,800.00	120,800.00
Services	5000-5999	100,000.00	80,000.00	50,000.00	69,940.00			1,074,940.00	1,074,940.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	2,500.00		2,500.00	2,500.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629		1,000,000.00					2,080,500.00	2,080,500.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		536,000.00	1,522,000.00	486,000.00	890,760.00	2,500.00	0.00	8,491,760.00	8,491,760.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(411,000.00)	1,068,000.00	(170,500.00)	604,754.00	(2,500.00)	0.00	255,929.00	255,929.00
F. ENDING CASH (A + E)		336,424.00	1,404,424.00	1,233,924.00	1,838,678.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,836,178.00	



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 01

General Fund Summary

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,862,787.00	23,959.00	4,886,746.00	4,877,297.00	25,250.00	4,902,547.00	0.3%
2) Federal Revenue		8100-8299	0.00	306,708.00	306,708.00	0.00	337,386.00	337,386.00	10.0%
3) Other State Revenue		8300-8599	97,023.63	419,655.02	516,678.65	128,394.00	407,562.00	535,956.00	3.7%
4) Other Local Revenue		8600-8799	143,100.00	198,580.44	341,680.44	157,600.00	283,700.00	441,300.00	29.2%
5) TOTAL, REVENUES			5,102,910.63	948,902.46	6,051,813.09	5,163,291.00	1,053,898.00	6,217,189.00	2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,750,058.63	470,982.43	2,221,041.06	1,786,961.80	418,800.20	2,205,762.00	-0.7%
2) Classified Salaries		2000-2999	942,481.06	298,439.41	1,240,920.47	854,731.29	360,490.71	1,215,222.00	-2.1%
3) Employee Benefits		3000-3999	1,347,494.44	399,612.55	1,747,106.99	1,379,066.46	412,969.54	1,792,036.00	2.6%
4) Books and Supplies		4000-4999	382,656.92	70,139.54	452,796.46	77,375.00	43,425.00	120,800.00	-73.3%
5) Services and Other Operating Expenditures		5000-5999	633,604.90	483,825.67	1,117,430.57	572,392.00	502,548.00	1,074,940.00	-3.8%
6) Capital Outlay		6000-6999	120,516.04	20,265.19	140,781.23	0.00	2,500.00	2,500.00	-98.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,176,661.99	1,743,414.79	6,920,076.78	4,670,376.55	1,740,883.45	6,411,260.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,751.36)	(794,512.33)	(868,263.69)	492,914.45	(686,985.45)	(194,071.00)	-77.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,638,084.80	0.00	1,638,084.80	2,530,500.00	0.00	2,530,500.00	54.5%
b) Transfers Out		7600-7629	1,993,756.63	0.00	1,993,756.63	2,080,500.00	0.00	2,080,500.00	4.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(680,000.00)	680,000.00	0.00	(675,000.00)	675,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,035,671.83)	680,000.00	(355,671.83)	(225,000.00)	675,000.00	450,000.00	-226.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,109,423.19)	(114,512.33)	(1,223,935.52)	267,914.45	(11,985.45)	255,929.00	-120.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,563,896.44	278,680.20	2,842,576.64	1,416,081.25	164,167.87	1,580,249.12	-44.4%
b) Audit Adjustments		9793	(38,392.00)	0.00	(38,392.00)	0.00	0.00	0.00	-100.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,525,504.44	278,680.20	2,804,184.64	1,416,081.25	164,167.87	1,580,249.12	-43.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,525,504.44	278,680.20	2,804,184.64	1,416,081.25	164,167.87	1,580,249.12	-43.6%
2) Ending Balance, June 30 (E + F1e)			1,416,081.25	164,167.87	1,580,249.12	1,683,995.70	152,182.42	1,836,178.12	16.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	13,146.38	0.00	13,146.38	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	164,167.87	164,167.87	0.00	152,182.42	152,182.42	-7.3%
c) Committed									
Stabilization Arrangements		9750	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
Other Commitments		9760	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	345,599.00	0.00	345,599.00	320,563.00	0.00	320,563.00	-7.2%
Unassigned/Unappropriated Amount		9790	56,835.87	0.00	56,835.87	362,932.70	0.00	362,932.70	538.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,474,893.04	(1,120.13)	1,473,772.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	500.00	0.00	500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	4,436.03	4,436.03				
5) Due from Other Funds		9310	70,000.00	0.00	70,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	13,146.38	0.00	13,146.38				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,558,539.42	3,315.90	1,561,855.32				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	16,136.92	(8,319.82)	7,817.10				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			16,136.92	(8,319.82)	7,817.10				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			1,542,402.50	11,635.72	1,554,038.22				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,381,969.00	0.00	3,381,969.00	3,441,445.00	0.00	3,441,445.00	1.8%
Education Protection Account State Aid - Current Year		8012	254,656.00	0.00	254,656.00	195,888.00	0.00	195,888.00	-23.1%
State Aid - Prior Years		8019	(9,140.00)	0.00	(9,140.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	13,881.00	0.00	13,881.00	12,383.00	0.00	12,383.00	-10.8%
Timber Yield Tax		8022	3,600.00	0.00	3,600.00	2,332.00	0.00	2,332.00	-35.2%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,005,599.00	0.00	3,005,599.00	3,118,385.00	0.00	3,118,385.00	3.8%
Unsecured Roll Taxes		8042	86,920.00	0.00	86,920.00	96,900.00	0.00	96,900.00	11.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,737,485.00	0.00	6,737,485.00	6,867,333.00	0.00	6,867,333.00	1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(25,000.00)		(25,000.00)	(25,000.00)		(25,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,849,698.00)	0.00	(1,849,698.00)	(1,965,036.00)	0.00	(1,965,036.00)	6.2%
Property Taxes Transfers		8097	0.00	23,959.00	23,959.00	0.00	25,250.00	25,250.00	5.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,862,787.00	23,959.00	4,886,746.00	4,877,297.00	25,250.00	4,902,547.00	0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	25,522.00	25,522.00	0.00	28,000.00	28,000.00	9.7%
Special Education Discretionary Grants		8182	0.00	2,499.00	2,499.00	0.00	2,200.00	2,200.00	-12.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		57,518.00	57,518.00		65,000.00	65,000.00	13.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		9,166.00	9,166.00		9,500.00	9,500.00	3.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		188,351.00	188,351.00		206,186.00	206,186.00	9.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	23,652.00	23,652.00	0.00	26,500.00	26,500.00	12.0%
TOTAL, FEDERAL REVENUE			0.00	306,708.00	306,708.00	0.00	337,386.00	337,386.00	10.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,143.00	0.00	4,143.00	5,229.00	0.00	5,229.00	26.2%
Lottery - Unrestricted and Instructional Materials		8560	37,380.63	15,205.68	52,586.31	42,500.00	15,850.00	58,350.00	11.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	55,500.00	404,449.34	459,949.34	80,665.00	391,712.00	472,377.00	2.7%
TOTAL, OTHER STATE REVENUE			97,023.63	419,655.02	516,678.65	128,394.00	407,562.00	535,956.00	3.7%
OTHER LOCAL REVENUE									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,600.00	0.00	27,600.00	35,000.00	0.00	35,000.00	26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	17,819.44	17,819.44	0.00	30,000.00	30,000.00	68.4%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	115,500.00	1,685.00	117,185.00	122,600.00	1,700.00	124,300.00	6.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		179,076.00	179,076.00		252,000.00	252,000.00	40.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			143,100.00	198,580.44	341,680.44	157,600.00	283,700.00	441,300.00	29.2%
TOTAL, REVENUES			5,102,910.63	948,902.46	6,051,813.09	5,163,291.00	1,053,898.00	6,217,189.00	2.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,480,103.06	416,104.03	1,896,207.09	1,430,167.89	297,819.12	1,727,987.01	-8.9%
Certificated Pupil Support Salaries		1200	80,381.73	54,878.40	135,260.13	86,343.62	120,981.08	207,324.70	53.3%
Certificated Supervisors' and Administrators' Salaries		1300	189,573.84	0.00	189,573.84	270,450.29	0.00	270,450.29	42.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,750,058.63	470,982.43	2,221,041.06	1,786,961.80	418,800.20	2,205,762.00	-0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	499,344.49	298,439.41	797,783.90	423,039.11	328,653.52	751,692.63	-5.8%
Classified Support Salaries		2200	137,945.64	0.00	137,945.64	140,190.60	0.00	140,190.60	1.6%
Classified Supervisors' and Administrators' Salaries		2300	119,070.00	0.00	119,070.00	131,091.08	0.00	131,091.08	10.1%
Clerical, Technical and Office Salaries		2400	167,470.93	0.00	167,470.93	160,410.50	0.00	160,410.50	-4.2%
Other Classified Salaries		2900	18,650.00	0.00	18,650.00	0.00	31,837.19	31,837.19	70.7%
TOTAL, CLASSIFIED SALARIES			942,481.06	298,439.41	1,240,920.47	854,731.29	360,490.71	1,215,222.00	-2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	347,673.08	248,830.03	596,503.11	371,292.17	242,213.98	613,506.15	2.9%
PERS		3201-3202	230,566.91	51,097.45	281,664.36	242,048.27	50,938.12	292,986.39	4.0%
OASDI/Medicare/Alternative		3301-3302	95,898.04	17,469.59	113,367.63	99,712.90	19,762.86	119,475.76	5.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	624,225.17	78,216.72	702,441.89	626,470.08	95,619.19	722,089.27	2.8%
Unemployment Insurance		3501-3502	1,674.39	377.41	2,051.80	1,531.09	240.23	1,771.32	-13.7%
Workers' Compensation		3601-3602	25,322.95	3,621.35	28,944.30	24,209.95	4,195.16	28,405.11	-1.9%
OPEB, Allocated		3701-3702	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,133.90	0.00	7,133.90	13,802.00	0.00	13,802.00	93.5%
TOTAL, EMPLOYEE BENEFITS			1,347,494.44	399,612.55	1,747,106.99	1,379,066.46	412,969.54	1,792,036.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	31,850.00	21,250.00	53,100.00	0.00	10,350.00	10,350.00	-80.5%
Books and Other Reference Materials		4200	10,579.72	0.00	10,579.72	14,500.00	0.00	14,500.00	37.1%
Materials and Supplies		4300	98,834.88	24,210.00	123,044.88	52,375.00	23,075.00	75,450.00	-38.7%
Noncapitalized Equipment		4400	241,392.32	20,722.54	262,114.86	10,500.00	10,000.00	20,500.00	-92.2%
Food		4700	0.00	3,957.00	3,957.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			382,656.92	70,139.54	452,796.46	77,375.00	43,425.00	120,800.00	-73.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	257,946.17	214,158.22	472,104.39	274,630.00	325,548.00	600,178.00	27.1%
Travel and Conferences		5200	24,190.00	1,497.50	25,687.50	27,150.00	0.00	27,150.00	5.7%
Dues and Memberships		5300	16,875.00	0.00	16,875.00	17,075.00	0.00	17,075.00	1.2%
Insurance		5400 - 5450	60,428.51	0.00	60,428.51	60,422.00	0.00	60,422.00	0.0%
Operations and Housekeeping Services		5500	61,050.56	6,000.00	67,050.56	50,250.00	7,650.00	57,900.00	-13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,850.00	3,825.00	15,675.00	7,350.00	2,500.00	9,850.00	-37.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	187,014.66	258,344.95	445,359.61	118,615.00	166,850.00	285,465.00	-35.9%
Communications		5900	14,250.00	0.00	14,250.00	16,900.00	0.00	16,900.00	18.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			633,604.90	483,825.67	1,117,430.57	572,392.00	502,548.00	1,074,940.00	-3.8%
CAPITAL OUTLAY									
Land		6100	0.00	5,964.93	5,964.93	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,516.04	14,300.26	134,816.30	0.00	2,500.00	2,500.00	-98.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Equipment Replacement		6500	0.00	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	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			120,516.04	20,265.19	140,781.23	0.00	2,500.00	2,500.00	-98.2%	
OTHER OUTGO (excluding Transfers of Indirect Costs)										
Tuition										
Tuition for Instruction Under Interdistrict										
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Tuition, Excess Costs, and/or Deficit Payments										
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Payments to County Offices		7142	0.00	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	0.00	0.0%	
Transfers of Pass-Through Revenues										
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education SELPA Transfers of Apportionments										
To Districts or Charter Schools	6500	7221		0.00	0.00			0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00			0.00	0.00	0.0%
ROC/P Transfers of Apportionments										
To Districts or Charter Schools	6360	7221		0.00	0.00			0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00			0.00	0.00	0.0%
Other Transfers of Apportionments										
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service										
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs		7310	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
TOTAL, EXPENDITURES			5,176,661.99	1,743,414.79	6,920,076.78	4,670,376.55	1,740,883.45	6,411,260.00	-7.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	255,000.00	0.00	255,000.00	500,000.00	0.00	500,000.00	96.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,383,084.80	0.00	1,383,084.80	2,030,500.00	0.00	2,030,500.00	46.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,638,084.80	0.00	1,638,084.80	2,530,500.00	0.00	2,530,500.00	54.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,000.00	0.00	75,000.00	50,000.00	0.00	50,000.00	-33.3%
Other Authorized Interfund Transfers Out		7619	1,918,756.63	0.00	1,918,756.63	2,030,500.00	0.00	2,030,500.00	5.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,993,756.63	0.00	1,993,756.63	2,080,500.00	0.00	2,080,500.00	4.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(680,000.00)	680,000.00	0.00	(675,000.00)	675,000.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(680,000.00)	680,000.00	0.00	(675,000.00)	675,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,035,671.83)	680,000.00	(355,671.83)	(225,000.00)	675,000.00	450,000.00	-226.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,862,787.00	23,959.00	4,886,746.00	4,877,297.00	25,250.00	4,902,547.00	0.3%
2) Federal Revenue		8100-8299	0.00	306,708.00	306,708.00	0.00	337,386.00	337,386.00	10.0%
3) Other State Revenue		8300-8599	97,023.63	419,655.02	516,678.65	128,394.00	407,562.00	535,956.00	3.7%
4) Other Local Revenue		8600-8799	143,100.00	198,580.44	341,680.44	157,600.00	283,700.00	441,300.00	29.2%
5) TOTAL, REVENUES			5,102,910.63	948,902.46	6,051,813.09	5,163,291.00	1,053,898.00	6,217,189.00	2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,428,677.64	1,576,977.22	5,005,654.86	2,940,045.35	1,468,961.52	4,409,006.87	-11.9%
2) Instruction - Related Services	2000-2999		351,781.94	9,788.00	361,569.94	484,841.42	9,788.00	494,629.42	36.8%
3) Pupil Services	3000-3999		380,069.44	105,842.38	485,911.82	406,780.30	217,366.93	624,147.23	28.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		519,306.95	9,767.00	529,073.95	523,807.78	9,767.00	533,574.78	0.9%
8) Plant Services	8000-8999		496,826.02	41,040.19	537,866.21	314,901.70	35,000.00	349,901.70	-34.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,176,661.99	1,743,414.79	6,920,076.78	4,670,376.55	1,740,883.45	6,411,260.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(73,751.36)	(794,512.33)	(868,263.69)	492,914.45	(686,985.45)	(194,071.00)	-77.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,638,084.80	0.00	1,638,084.80	2,530,500.00	0.00	2,530,500.00	54.5%
b) Transfers Out		7600-7629	1,993,756.63	0.00	1,993,756.63	2,080,500.00	0.00	2,080,500.00	4.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(680,000.00)	680,000.00	0.00	(675,000.00)	675,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,035,671.83)	680,000.00	(355,671.83)	(225,000.00)	675,000.00	450,000.00	-226.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,109,423.19)	(114,512.33)	(1,223,935.52)	267,914.45	(11,985.45)	255,929.00	-120.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,563,896.44	278,680.20	2,842,576.64	1,416,081.25	164,167.87	1,580,249.12	-44.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(38,392.00)	0.00	(38,392.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,525,504.44	278,680.20	2,804,184.64	1,416,081.25	164,167.87	1,580,249.12	-43.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,525,504.44	278,680.20	2,804,184.64	1,416,081.25	164,167.87	1,580,249.12	-43.6%
2) Ending Balance, June 30 (E + F1e)			1,416,081.25	164,167.87	1,580,249.12	1,683,995.70	152,182.42	1,836,178.12	16.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	13,146.38	0.00	13,146.38	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	164,167.87	164,167.87	0.00	152,182.42	152,182.42	-7.3%
c) Committed									
Stabilization Arrangements		9750	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	345,599.00	0.00	345,599.00	320,563.00	0.00	320,563.00	-7.2%
Unassigned/Unappropriated Amount		9790	56,835.87	0.00	56,835.87	362,932.70	0.00	362,932.70	538.6%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	8,834.65	8,834.65
6300	Lottery: Instructional Materials	6,713.25	12,063.25
6500	Special Education	6,072.51	10,946.34
6546	Mental Health-Related Services	4,613.00	4,613.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	695.84	695.84
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	102,158.00	78,248.72
7435	Learning Recovery Emergency Block Grant	95.36	95.36
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	34,985.26	34,985.26
9010	Other Restricted Local	0.00	1,700.00
Total, Restricted Balance		164,167.87	152,182.42



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 8

Student Body Account

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,827.17	36,327.17	46.3%
b) Audit Adjustments		9793	11,500.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,327.17	36,327.17	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,327.17	36,327.17	0.0%
2) Ending Balance, June 30 (E + F1e)			36,327.17	36,327.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,327.17	36,327.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	36,327.17		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			36,327.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			36,327.17		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 13

Cafeteria Special Revenue Fund

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,004.19	52,872.95	-14.7%
3) Other State Revenue		8300-8599	168,585.97	175,153.97	3.9%
4) Other Local Revenue		8600-8799	9,000.00	7,500.00	-16.7%
5) TOTAL, REVENUES			239,590.16	235,526.92	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	112,522.25	111,668.26	-0.8%
3) Employee Benefits		3000-3999	71,268.86	72,844.64	2.2%
4) Books and Supplies		4000-4999	102,255.42	98,289.55	-3.9%
5) Services and Other Operating Expenditures		5000-5999	2,355.34	2,159.00	-8.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			288,401.87	284,961.45	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,811.71)	(49,434.53)	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,000.00	50,000.00	-33.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000.00	50,000.00	-33.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,188.29	565.47	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,516.19	29,704.48	744.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,516.19	29,704.48	744.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,516.19	29,704.48	744.8%
2) Ending Balance, June 30 (E + F1e)			29,704.48	30,269.95	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,704.48	30,269.95	5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(19,029.36)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	3,737.48		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(14,291.88)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(14,291.88)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	62,004.19	52,872.95	-14.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			62,004.19	52,872.95	-14.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	168,585.97	175,153.97	3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			168,585.97	175,153.97	3.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,000.00	7,500.00	-6.3%
TOTAL, OTHER LOCAL REVENUE			9,000.00	7,500.00	-16.7%
TOTAL, REVENUES			239,590.16	235,526.92	-1.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	69,844.25	70,188.27	0.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	42,678.00	41,479.99	-2.8%
TOTAL, CLASSIFIED SALARIES			112,522.25	111,668.26	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,293.77	30,040.93	2.6%
OASDI/Medicare/Alternative		3301-3302	8,382.62	8,313.94	-0.8%



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 14

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	25,000.00	25,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	925.00	925.00	0.0%
5) TOTAL, REVENUES			25,925.00	25,925.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	45,807.59	18,000.00	-60.7%
6) Capital Outlay		6000-6999	0.00	7,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,807.59	25,000.00	-67.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,882.59)	925.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,882.59)	925.00	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,882.59	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,882.59	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,882.59	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	925.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	925.00	New
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(319.51)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(319.51)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(600.00)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(600.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			280.49		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,000.00	25,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	925.00	925.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			925.00	925.00	0.0%
TOTAL, REVENUES			25,925.00	25,925.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 17

Special Reserve Fund Other Than Capital Outlay Projects

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	7,000.00	-30.0%
5) TOTAL, REVENUES			10,000.00	7,000.00	-30.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	7,000.00	-30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(255,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(245,000.00)	7,000.00	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,479.35	235,479.35	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,479.35	235,479.35	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,479.35	235,479.35	-51.0%
2) Ending Balance, June 30 (E + F1e)			235,479.35	242,479.35	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	235,479.35	242,479.35	3.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	234,615.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			234,615.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			234,615.96		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	7,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	7,000.00	-30.0%
TOTAL, REVENUES			10,000.00	7,000.00	-30.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	255,000.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(255,000.00)	0.00	-100.0%



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 20

**Special Reserve Fund
For
Post-Employment Benefits**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	7,500.00	25.0%
5) TOTAL, REVENUES			6,000.00	7,500.00	25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	7,500.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,000.00)	7,500.00	-183.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,658.99	241,658.99	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,658.99	241,658.99	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,658.99	241,658.99	-3.6%
2) Ending Balance, June 30 (E + F1e)			241,658.99	249,158.99	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	241,658.99	249,158.99	3.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	241,383.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			241,383.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			241,383.17		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,000.00	7,500.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	7,500.00	25.0%
TOTAL, REVENUES			6,000.00	7,500.00	25.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,000.00)	0.00	-100.0%



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 21

Building Fund

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.08	0.00	-100.0%
5) TOTAL, REVENUES			.08	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	11.39	4,410,000.00	38,718,073.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11.39	4,410,000.00	38,718,073.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11.31)	(4,410,000.00)	38,991,942.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,410,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	4,410,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11.31	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11.31	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	.08	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			.08	0.00	-100.0%
TOTAL, REVENUES			.08	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 25

Capital Facilities Fund

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	9,500.00	18.8%
5) TOTAL, REVENUES			8,000.00	9,500.00	18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,740.79	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,259.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	9,500.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			115,000.00	9,500.00	-91.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(107,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	182,406.70	75,406.70	-58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,406.70	75,406.70	-58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,406.70	75,406.70	-58.7%
2) Ending Balance, June 30 (E + F1e)			75,406.70	75,406.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	75,406.70	75,406.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,956.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			62,956.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			62,956.66		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	3,000.00	4,500.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	0.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	5,000.00	5,000.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			8,000.00	9,500.00	18.8%
TOTAL, REVENUES			8,000.00	9,500.00	18.8%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00



Harmony
Union School District

1935 Bohemian Highway
Occidental, California, 95465
Phone (707) 874-1205 • Fax (707) 874-1226
www.harmonyusd.org

Budget Adoption

2024-25

FORM 40

Special Reserve Fund Capital Outlay Projects

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,575.90	500,075.00	536.4%
5) TOTAL, REVENUES			78,575.90	500,075.00	536.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,467.88	0.00	-100.0%
6) Capital Outlay		6000-6999	412,313.54	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			428,781.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(350,205.52)	500,075.00	-242.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	550,671.83	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			550,671.83	(500,000.00)	-190.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,466.31	75.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(5,356.00)	195,110.31	-3,742.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(5,356.00)	195,110.31	-3,742.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(5,356.00)	195,110.31	-3,742.8%
2) Ending Balance, June 30 (E + F1e)			195,110.31	195,185.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	195,110.31	195,185.31	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,585.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,585.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			70,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(54,414.22)		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,077.90	75.00	-98.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	72,498.00	500,000.00	589.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,575.90	500,075.00	536.4%
TOTAL, REVENUES			78,575.90	500,075.00	536.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%