



AGENDA

Closed session begins at 6:00 pm; Open session begins at 7 pm. All documents relating to the following agenda items are available for public review in the Administrative Office of the Harmony Union School District during office hours at least 72 hours prior to the scheduled Board meeting. The Harmony District Board of Education meetings are open to the public, except for certain subjects that are addressed in closed session in accordance with the Ralph M. Brown Act. If anyone wishes to attend and requires special accommodations due to a handicapping condition, as outlined in the Americans with Disabilities Act, please contact the superintendent at least two working days prior to the meeting.

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For Closed Session: Members of the public may address the Board briefly on matters not on the agenda and are within the subject matter jurisdiction of the Board. Please state your name and address. In accordance with Board Policy 9323, speakers are to keep comments concise and limited to three minutes. The Public Comment item will be limited to a total of 20 minutes, absent approval to extend by the Board President. If there are several people who share the same issue, please choose one as your representative, and that person may be given additional time, if necessary. The Board values public comment, but by the Brown Act the Board shall not act upon, respond to, or comment on the merits of any item presented. The Board may ask clarifying questions of the presenter or refer the presenter to the District procedures.

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<p>School districts and charter schools (LEAs) receive funds from the Education Protection Account (EPA) based on their proportionate share for the statewide revenue limit amount and general purpose block grant funding. A corresponding reduction is made to an LEA's LCFF-state aid equal to the amount of their EPA entitlement. There is a minimum funding of \$200 per ADA and LEAs receive their EPA entitlements quarterly. For the to Board consider approval of the Education Protection Account, which authorizes the district to determine spending of the Educational Protection Account funds.</p>	
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11. Next Board Meeting

224

Next special board meeting is June 13, 2025 at 9:30 am.

Next regular board meeting is August 14, 2025.

12. Adjournment

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2. Pledge of Allegiance

3. Approval of the Agenda

Recommendation

That the board approve the meeting agenda.

4. Public Comment

Quick Summary / Abstract

For Closed Session: Members of the public may address the Board briefly on matters not on the agenda and are within the subject matter jurisdiction of the Board. Please state your name and address. In accordance with Board Policy 9323, speakers are to keep comments concise and limited to three minutes. The Public Comment item will be limited to a total of 20 minutes, absent approval to extend by the Board President. If there are several people who share the same issue, please chose one as your representative, and that person may be given additional time, if necessary. The Board values public comment, but by the Brown Act the Board shall not act upon, respond to, or comment on the merits of any item presented. The Board may ask clarifying questions of the presenter or refer the presenter to the District procedures.

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5. D. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957.6: Update on Anticipated Litigation items

6. A. Report out on any action taken during closed session

6. A. i. Superintendent Review

Quick Summary / Abstract

Report out from special closed session meeting held on May 19, 2025, regarding Superintendent Review

7. B. Public Comment

Quick Summary / Abstract

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7. C. i. Public Hearing: LCAP and Budget

Quick Summary / Abstract

The public will have the opportunity to comment on Harmony Union School District Board's plan to adopt the Local Control Assessment Plans (LCAP) and budget, including Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves, for 2025-26. The LCAP and the budget are to be presented at the June 13, 2025 special meeting for approval. The LCAP for Harmony Union School District is now one document inclusive of Harmony Elementary and Salmon Creek Charter. In addition, the LCAP for Pathways Charter grades K-12.

8. B. Approve Quarterly Report for Quarter 3 1/1-3/31 , regarding any complaints covered by the Williams Act

Supporting Documents



WilliamsUCPQReport24-25-fillable2 (3)

Quarterly Report – Williams Uniform Complaints [Education Code § 35186]

District: _____

Name & Title of Preparer: _____

Quarter Reported: (check one) ☐ 1st Quarter: July 2024 through September 2024 – Due October 2024
☐ 2nd Quarter: October 2024 through December 2024 – Due January 2025
☐ 3rd Quarter: January 2025 through March 2025 – Due April 2025
☐ 4th Quarter: April 2025 through June 2025 – Due July 2025

Date for information to be reported publicly at governing board meeting: _____

Please check the box that applies:

- ☐ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints. **Copies of the complaint and the district’s written response will be submitted along with this report.**

General Subject Area	Number of Complaints Received	Number of Complaints Resolved	Number of Complaints Unresolved
Instructional Materials and Textbooks			
Facility Conditions			
Teacher Vacancy or Misassignment			
TOTAL			

Name & Signature of Superintendent

Date:

Sign and date the report **after** it is presented at your board meeting.
Please submit the executed report to SCOE EES via email at williams@scoe.org

8. C. Approve the minutes from regular meeting held 05/08/2025

Recommendation

Approve through consent agenda

Supporting Documents



Board Meeting Minutes, 5_8_25—regular, unapproved (1)

**Harmony Union School District
Regular School Board Meeting
May 8, 2025
Minutes (draft/unapproved)**

Board Members present:

Jackie Wilson (JW), Amanda Solter (AS), Mariah Lander (ML), Charlie Laird (CL)

Board Members absent:

Yuri Koslen (YK)

Also present:

Stefanie Coe, Stacy Kalember, Matthew Morgan, Suzi Heron (via Zoom)

Meeting opened: at ____ pm

Entered into closed session: at ____ pm

Entered into open session at 7:11 pm

1. Call to Order

2. Pledge of Allegiance

3. Approval of the Agenda

Motion:

Second:

All in favor—motion carried

4. Public Comment

5. Closed Session

A. With respect to every item of business to be discussed in closed session (Ed. Code §§35146, 48918, 49070, 72122, 76234): Consideration of Challenge to the Content of Student Records. (Ed. Code §§35146, 48918, 49070, 72122, 76234)

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D. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957.6: Update on Anticipated Litigation items

6. Reconvene to Open Session

A. Report out on any action taken during closed session
Nothing to report from closed session

7. Communication

A. Reports

i. HUTA Report

Alex Kaplan, 7th and 8th grade teacher, gave a presentation on the 8th grade kayaking trip in Tomales Bay.

ii. Shark Report

- *Staff Appreciation Week*
- *Online Auction closed at \$10K*
- *5K was fabulous*
- *End-of-year celebration with food trucks*
- *Will write final check to school soon*

iii. Student Report

Sadie, student council president, reported on school assemblies, store, dances, and new ideas for student council.

iv. Board Member Reports

- *Jackie gave a shoutout to Ian for putting the 5K together*

v. Superintendent/Principal's Report

- *Reported on a number of field trips, including 2nd grade swimming trips*
- *Open House and Great Family Chillout 6pm on May 21*

vi. Pathways Director Report

Quick verbal update from Pathways director:

- *Audit happening*
- *Starting next year's enrollment*
- *Policy updates*
- *CASPP testing*
- *Budget development for 25–26*
- *8th grade socials and promotions*
- *High school graduation at Jonas Center*

- *Board recruitment*
- *AB84 is concerning—educating themselves*
- *Information session for incoming high schoolers*

B. Public Comment

No public comment at this time.

C. Correspondence

8. Consent Agenda, Action

A. Vendor Warrants

B. 7th Grade Field Trip to Dillon Beach 5/16/2025

C. End of Year Field Trip to CYO 5/27—Grades K–2

D. Approve the minutes from regular meeting held 04/17/2025

E. Approve the minutes from regular meeting held 04/23/2025

F. Approve the minutes from regular meeting held 04/23/2025

G. Approve the Consent Agenda

Motion: AS

Second: CL

All in favor—motion carried

9. Information/Correspondence/Discussion

A. Enrollment Report

Suzi Heron: Harmony is full for next year; Salmon Creek has a few spots for next year.

B. HR Announcements

Stacy Kalember: No new staff.

C. Board Member Development

1. Brown Act Training 25–26

Matthew asked if members are interested in the training starting in August.

There is also an ethics training that would be presented to the whole board Matthew will send info for.

D. Discussion of Exploration of District Parcel Tax

[Tabled, since Yuri asked for this agenda item, and he is not present.]

E. Special Education Update

Matthew and Stacy talked through a doc with projected costs for special ed for next year for on- and off-site services: total approx. \$1,151,000.

- *The biggest portion of costs over the last 5–6 years has been off-site placements. Four years ago, we had no placements at NPSs.*
- *District is receiving just over \$200,000 for sped—\$1 million comes out of the general fund.*
- *The costs listed on the doc don't include transportation, which adds about \$45,000.*
- *With the NPS placements, everything is covered in the costs, excluding transportation.*
- *The other costs are split between consortium classes and on-campus classes.*

Mariah made the comment that the numbers on the doc show that consortium classes are more expensive than NPS classes.

- *Stacy says this depends on the number of students in the classes. Sarah Zils, consortium director, spoke to this—the high cost of the projection for next year is a conservative one based on smaller numbers of students currently enrolled for next year, and there will in all likelihood be more students—in-county districts haven't reported all necessary placements, and the consortium would fill any vacant spots with students from other counties. The NPS prices might also go up next year. This year's numbers for per pupil costs were definitely cheaper than the NPSs.*
- *Matthew reiterated that the need for placements is higher than before. Small districts pay a lot for these increased special ed costs, and the consortium tries to alleviate this.*
- *Stacy also talked about the heavy lift for the staff to take care of students' needs (as when they are extremely dysregulated), sometimes on a daily basis. Matthew added that students being dysregulated in the class affects the peers in the classroom. To summarize, a consortium class placement is beneficial for all.*
- *Mariah requested seeing this document again once the numbers have been revised.*

F. Letter from SCOE recognizing that Harmony will be able to meet its fiscal obligations as reported on the Second Interim Report for the 2024–25 Budget.

Stacy talked about the approval of the 2nd interim budget.

Jackie asked about \$200,000 Basic Aid Supplemental. Stacy explained property taxes that the district takes in and how she adjusts the number so that the numbers in the budget are more accurate at the end of the year.

Stacy also explained the line of credit.

No comments or questions from the public.

G. Youth Truth Survey Results Presentation by Rebecca Chadwick

- *Rebecca reviewed what the Youth Truth Survey is—it is a state-based survey for 128 students in grades 3–8, 95 families (lower than last year), and 36 staff.*
- *She shared the rationale for the survey.*
- *She shared the data that we gathered, via percent positive (ranked 3.5 and higher) and percentile (percentiles according to national numbers) for both Harmony and Salmon Creek according to major themes.*
- *She discussed next steps: (1) continue to deep dive the data; (2) review the data with staff; and (3) make changes for next year.*
- *She reviewed some of the changes that they have made this year based on feedback from students in previous years (enrichment, Advisory class, etc.). We've been doing Safe School Ambassadors, and students have been working with Dave Nettel. There is a counseling self-referral form and expanded counseling services, as well as a counseling classroom.*

Amanda expressed appreciation for all the hard work and is interested in getting an update on what the staff decides—Matthew said the June LCAP meeting may be a good time for this.

No questions from the public.

H. Midyear LCAP Report

Matthew said that this is reporting on the four LCAP goals. It shows the metrics and updates in mid-year report. He talked through the goals and if/how they were met.

I. Harmony Utility Proposal for Bond

Matthew suggested tabling this, since it also appears under the action items.

J. Receipt of Sonoma County Art Grant

This \$4000 grant will help fund some art pieces on the back of the gym in the TK/K area, with a focus of campus flora and fauna created by the students.

K. First Reading of new and updated board policy

Matthew pointed to the attached document with a summary of policy updates.

L. Information regarding Owning a School Bus Cost Analysis

Jackie reported on the research that she did:

- *We can make changes before February of next year.*
- *She presented numbers on how much it would cost to have a district bus, based on googling and phone calls.*
- *West County Transportation gives peace of mind, but it costs more.*
- *Our own bus would be at an estimated savings of approximately \$200,000.*
- *Links with info are provided on the doc.*
- *The costs for the JPA and for having our own bus would of course go up in years to come.*

- *She is looking toward a possible change in transportation in the 2026–2027 school year.*

Amanda asked about next steps for looking into this.

- *Matthew said next steps are to finalize costs and also how do we deal with logistics (i.e., What if one bus breaks down? What if one driver gets sick? Vehicle costs for a green vehicle? etc.)*

Amanda asked how many families absolutely depend on the bus?

- *Mathew said that there are few families that have an absolute need. Suzi said that depending on afterschool programs, 30–40 students use the bus.*
- *Suzi says that field trips are when more bus seats are needed. Stacy said our own buses would not include field trip and special ed buses. Stacy said we used \$3500 this year for field trip buses.*

Stacy said that we need time to solidify numbers. Bring it to the board in the fall and make a decision by January.

Jackie mentioned that there are currently limited-time incentives for clean-air buses. Matthew can get an official quote for insurance for a bus.

10. Action Items

Item G was moved forward to the first item so that Sarah Zils can answer questions before she needs to leave.

A. Consideration of Resolution #2024/25-12 Continuation of 2025–26 Line of Credit with SCOE

Stacy explained the need for a line of credit in case the district needs cash, such as for making payroll in the fall. We don't use this, since we have money in the reserve fund, but it's for just in case. Stacy asked the board to approve this.

Motion: CL

Second: AS

All in favor—motion carried

B. Consideration Resolution 2024/25-13 Regarding Final Certificated Reductions in Force

Stacy explained that March is the employee notification month, and May is the layoff month. Any decisions made tonight can be reversed if the state budget supplies enough money down the road, in which case people could be rehired in late summer.

Motion: CL

Second: JW

All in favor—motion carried

C. Consideration of Resolution 2024/25-14 Regarding Final Classified Reductions in Force

The same goes as above, although in addition, two positions need to be ended because students left and paraeducators don't have students to work with. Also, the district is negotiating for a reduction in hours for two classified staff.

Motion: AS

Second: CL

All in favor—motion carried

D. Consideration of contract with either School Services of California or FCMAT regarding exploration of Salmon Creek Charter renewal—Not to exceed \$15,000
Stacy reported that we don't have a quote from FCMAT yet, and the other quote is a bit over \$13,000. We will make a decision as to which organization to go with in July. Stacy explained that we need to get an analysis as to whether the district would save money by no longer being a charter. It is a complicated, expensive analysis based on the complexities of Basic Aid.

Matthew suggests waiting until we get both quotes, with costs and deliverables.

A decision has been tabled—no action.

E. Consideration of California Reading Difficulties Risk Screener Adoption ED 53008
Matthew explained that a screener is mandated by the state. There are four adopted screeners: Stanford, UCSF, DIBELS, and Multitudes. DIBELS is offered at a reasonable cost, and staff have been using it for years.

Matthew is asking the board to adopt DIBELS as the formal screener for the purpose of fulfilling the requirement.

DIBELS has been used for around 15 years, and it has been effective.

If the board wants to look at Multitudes, which is free, they need to talk to staff, as they may have strong feelings about the tools they use.

Amanda would make a motion to adopt

Jackie was asking about the connection between CASSPP.

Matthew suggested that the board wait on a decision and that Elizabeth comes to the June meeting to talk about it.

Tabled for June meeting.

F. Consideration of Peace Pole Proposal

Organization approached the school about covering the cost for installing a peace pole, which they've done at a number of schools. Can choose location and languages, and it's movable.

Mariah thought students and staff should choose languages.

Motion: JW

Second: AS

All in favor—motion carried

G. Consideration of contract for Fencing for TK/Kinder Play Area with Jacobsen Fencing
Matthew spoke about fencing:

- *Early grade staff and consortium have both expressed interest in additional fencing around the TK/K area.*
- *Matthew showed a map of campus and outlined where the fences would go.*
- *Matthew showed images of what the fencing could look like.*
- *\$95,000 cost, covered by consortium*
- *Bond committee talked about this to advise construction, even though this is not paid by bond money.*

Sarah Zils spoke about the importance of fences for both special ed and gen ed students. At Forestville, there is less elopement. She gave answers to questions:

- *Gates closed at all times.*
- *Fences meant not to lock them in, but to slow them down. Don't have locks on current fences in a way so that students can't open them. Consortium students are always supervised, outside of the restroom if they are independent. Fences allow staff to get to the child more quickly rather than lock them in. Whether a kindergartener can open the gate to do an errand in the office depends on the fence design. Sometimes gates are propped open for various general ed purposes.*
- *Matthew reported that Allie Johnson said that having fences would ease her mind when allowing the students to go into the outdoor space.*
- *Matthew said in the long run, the bond money will replace/add perimeter fencing and add access-control gates.*
- *The fence is a requirement of the consortium being on the campus. It's not certain if it's in the MOU, but it is in the consortium budget. The consortium will pay for the fencing of the TK/K area according to the bid that Matthew presented. The improvements are paid for by the host site, and the consortium reimburses within 60 days. The consortium supports paying for fencing that is aesthetically pleasing to the board, although there may be some designs that are cost-prohibitive and could need to be shared with .*
- *Consortium has not yet reviewed the classroom to see what other costs are associated with using the classroom. The only classroom alteration she anticipates is that technology shouldn't be hanging on the wall, and it's currently hanging from the ceiling. The fencing should be by far the largest expense.*

No action necessary at this time. The school will review the fencing project and a decision will be made at a future meeting.

H. Consideration of Design Services for electrical utilities contact with QKA
This is one of the firms that works with the schools, and their costs are comparable and largely fixed. This would entail electrical work funded by the bond.

Motion: CL

Second: AS

All in favor—motion carried

I. Consideration of networking upgrades for ERate Project

Not an action—it's a document to take a look at. Part of the bond project involves security equipment: access panels and ports for adding additional security add-ons in the future. There is an application in to federal government, and funding may come through in the next few months.

This contract can be broken into two years so it doesn't go past the allowable funding.

11. Next Board Meetings

June 11, 2025 @ 6pm: regular board meeting

June 12, 2025, time TBA: special board meeting

12. Adjournment: 10:10pm

8. D. Approve the Consent Agenda

Recommendation

That the board approve the consent agenda

Supporting Documents



Brown Act Information

From: Erica Anderson eanderson@sclscal.org
Subject: Brown Act Information
Date: May 8, 2025 at 2:11 PM
To: Matthew Morgan mmorgan@harmonyusd.org

EA

Hello Matt:

As requested, the Brown Act workshop covers the below topics:

- Brief Overview of the Brown Act
- Basic Principles
- Teleconferencing
- All About Agendas
- Closed Session
- Conduct of Board Meetings
- Consequences

The workshop is presented with a PowerPoint that has factual informational based slides and hypotheticals to encourage participation from the audience.

Hope this helps!

Thank you,
Erica

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SCHOOL & COLLEGE LEGAL SERVICES
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9. D. Special Education Update

Quick Summary / Abstract

Update regarding Special Education services at HUSD

9. E. Information regarding Owning a School Bus Cost Analysis

Supporting Documents



WebPage



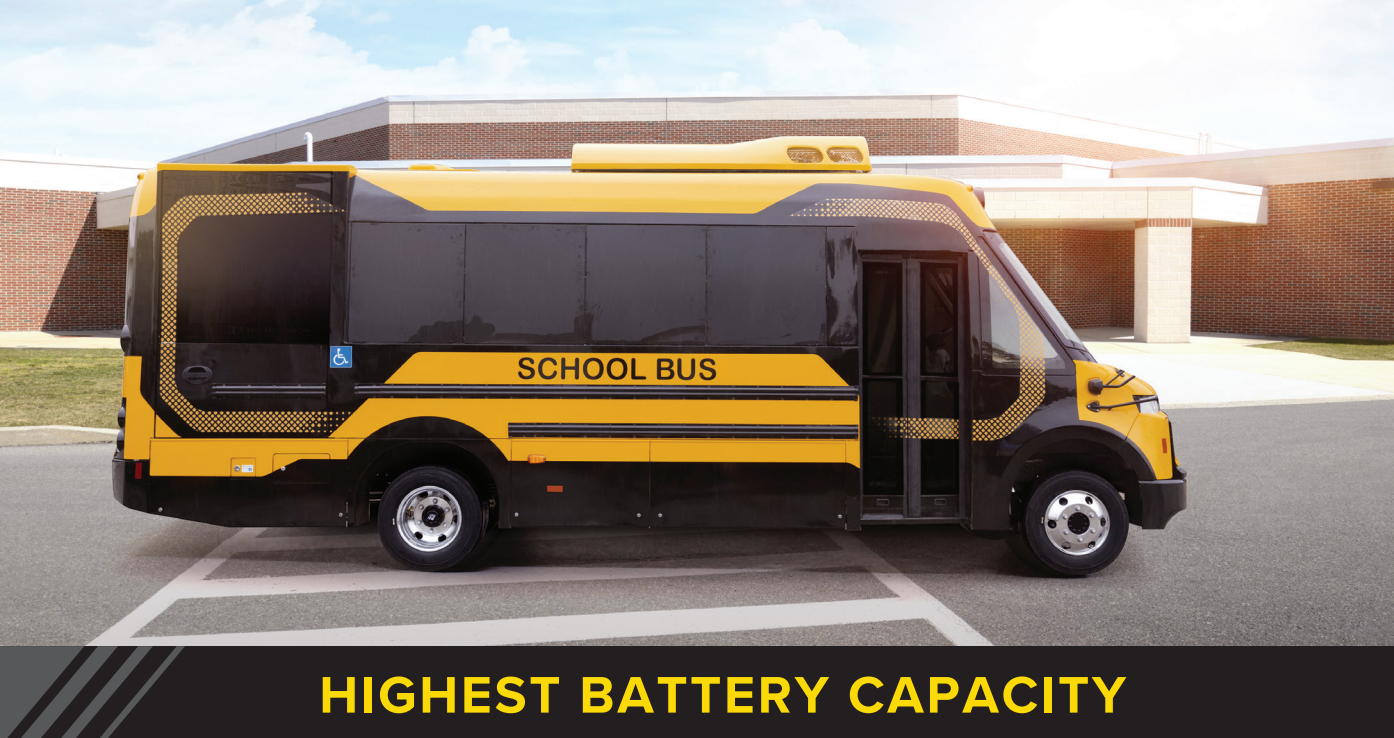
Owning a School Bus Cost Analysis



BYD TYPE A

BATTERY ELECTRIC • ZERO EMISSIONS • BUILT IN AMERICA

ELECTRIC SCHOOL BUS |  ELECTRIC & ECO-FRIENDLY



BYD TYPE A

ELECTRIC SCHOOL BUS

DIMENSIONS

Length	26.7 ft / 24.6 ft (Opt.) / 22.9 ft (Opt.)
Width	96 in.
Height	128 in.
Wheelbase	185 in.
Curb Weight	17,030 lb.
GVWR	21,500 lb.
Passenger Seats	Up to 30
Wheelchair Area	Optional

PERFORMANCE

Top Speed	65 mph
Max Gradeability	10% (≥ 10 mph) / 2.5% (≥ 40 mph)
Range ¹	105 miles
Turning Radius	25.9 ft
Approach / Departure Angle	$\geq 20^\circ$ / $\geq 10^\circ$

CHASSIS

Front Axle	Fangsheng
Drive Axle	Fangsheng
Suspension	Leaf Spring
Brakes	Front & rear air disc-brakes, EBS+ ESC
Tires	215/75R17.5

POWERTRAIN

Motor Type	AC Synchronous
Max Power	160 kW
Max Torque	1000 N·m
Battery Type	BYD LFP Battery
Battery Capacity ²	Nameplate 156 kWh / Usable 141 kWh
Charging Type	DC—CCS Combo & AC—J1772
Charging Capacity	110 kW DC / 19.2 kW AC
Charging Time ³	1.5 hr DC / 7.5-8 hr AC

Notes:

All information based on the latest data available at the time of printing. Final specs subject to change at production.

- Variables affecting range include air temperature, weather, grade, speed, driver habits and use of air conditioning and heating.
- Initial battery capacity shown. May decrease with time and use.
- Battery age and outside ambient temperature affect charging times.
- An option in the future



SAFEST BATTERY TECHNOLOGY



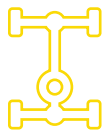
UP TO 60% LOWER MAINTENANCE AND ENERGY COSTS



UV DISINFECTANT SANITATION OPTIONS



VEHICLE-TO-GRID TECHNOLOGY⁴



PROPRIETARY DRIVETRAIN TECHNOLOGY



ELECTRONIC STABILITY CONTROL



ANTI-BULLYING SAFEGUARD CHILDREN'S SEATS



ANTI-COLLISION TECHNOLOGY



BYD COACH & BUS
46147 BYD Blvd. Lancaster, CA 93534
en.byd.com

Owning a School Bus Cost Analysis

Here's an outline of estimated costs if you owned and operated your own bus:

Initial Purchase (One-Time)

- **New school bus (small capacity):** \$100,000–\$180,000
- **Used, good condition bus:** \$30,000–\$80,000

Annual Recurring Costs

Category	Estimated Cost
Bus Driver (salary + benefits)	\$50,000–\$65,000
Insurance	\$5,000–\$10,000
Fuel	\$5,000–\$10,000
Maintenance & Repairs	\$5,000–\$8,000
Licensing & Inspections	\$1,000
Total (Annual)	\$66,000–\$94,000

Estimated Savings

Even if you include all operating costs and split a \$100,000 bus purchase over 10 years (=\$10,000/year), your **total cost would be around \$74,000–\$89,000 per year**, compared to **\$318,728 currently**.

That's a **potential annual savings of \$230,000+**, even conservatively.

Current WCT Cost	2024-2025	2025-2026
	318,728	350,000? Still waiting
LCFF Calc Revenue	-115,000	-115,000
Total Cost	203,728	235,000

Our Cost	Low Estimate	High Estimate
Bus Driver	55,000	60,000
Insurance	7,000	10,500
Fuel	5,000	8,000
Maintenance	6,000	10,000
Licensing & Inspections	1,000	1,200
Total Annual Cost	74,000	89,700
Estimated Savings	244,728	260,300
Special Education Cost	-40,400	-50,000
JPA Lease Expense	-2,020 (5%) Of SPED	-2,500 (5%) Of SPED
Savings	202,308	207,800
LCFF Calc Revenue	115,000	115,000

Considerations

- A full-time bus driver could also serve in another role during non-drive hours (e.g., campus maintenance, office support).
- Once we own and operate the bus we can change the route to make the most sense.
- This does not include the option of purchasing an electric bus. There are many programs our district is eligible for listed below.

1. Zero-Emission School Bus and Infrastructure Incentive Project (ZESBI)

Administered by: California Air Resources Board (CARB)

Funding: Up to \$500 million allocated through Senate Bill 114 (2023), with \$375 million for zero-emission buses and \$125 million for charging infrastructure.

Eligibility: Public school districts, charter schools, joint powers authorities, and county offices of education.

Prioritization: Small and rural districts, those serving high percentages of foster youth, students receiving free/reduced-price meals, or English learners.

Next Application Period: October 8 – November 22, 2024. **(Not sure if program will renew for 2025)**

More Info: carbstage.arb.ca.gov

2. Hybrid and Zero-Emission Truck and Bus Voucher Incentive Project (HVIP) – Public School Bus Set-Aside

Administered by: CARB

Funding: Up to \$210,000 per bus to offset the incremental cost of zero-emission school buses.

Eligibility: Public school districts and third-party school transportation providers.

Application Process: Vouchers are processed through approved dealers; fleets are not required to scrap an existing vehicle.

More Info: carbstage.arb.ca.govcarbstage.arb.ca.gov

3. Carl Moyer Program

Administered by: Local air districts, including BAAQMD

Funding: Provides grants for cleaner-than-required engines and equipment, including school buses.

Eligibility: Public school districts that own their own school buses.

More Info: [California Air Resources](https://CaliforniaAirResourcesBoardcarbstage.arb.ca.gov+3BAAQMD+3BAAQMD+3CaliforniaAirResourcesBoard)

[Boardcarbstage.arb.ca.gov+3BAAQMD+3BAAQMD+3California Air Resources Board](https://CaliforniaAirResourcesBoardcarbstage.arb.ca.gov+3BAAQMD+3BAAQMD+3CaliforniaAirResourcesBoard)

4. School Bus Replacement Program

Administered by: California Energy Commission (CEC)

Funding: Supports replacing old diesel school buses with pollution-free electric vehicles.

Eligibility: Public school districts, county offices of education, and joint power

authorities.

More Info: [California Energy Commission](#)[California Energy Commission](#)

5. Community Air Protection Incentives (AB 617)

Administered by: Local air districts, including BAAQMD

Funding: Supports early action emissions reductions in communities most affected by air pollution.

Eligibility: School bus replacements are an eligible project type.

More Info: carbstage.arb.ca.gov

6. Clean Mobility in Schools

Administered by: CARB

Funding: Supports clean transportation and mobility strategies, including electric vehicles and electric vehicle supply equipment in schools.

Eligibility: K-12 schools.

More Info: carbstage.arb.ca.gov

7. Lower-Emission School Bus Program (LESBP)

Administered by: Local air districts, including BAAQMD

Funding: Funds new, cleaner technology school bus replacements and retrofit devices that significantly reduce toxic particulate matter emissions from diesel school buses.

Eligibility: Public school districts and joint power authorities.

More Info: carbstage.arb.ca.gov[California Energy Commission+4BAAQMD+4BAAQMD+4carbstage.arb.ca.gov+1scaqmd.gov+1scaqmd.gov](#)

8. AB 181 – School District Transportation Service Plans

Administered by: BAAQMD

Requirement: School districts must develop transportation service plans in consultation with air quality management districts.

Funding Opportunities: BAAQMD offers several funding programs that school districts may take advantage of when implementing their developed plans.

More Info: [BAAQMDBAAQMD+1scaqmd.gov+1](#)

From the Sonoma County office of Education letter.

"Given these evolving economic conditions, state revenues will be closely monitored in the months leading up to enacting the 2025-26 State Budget. Anticipating potential changes, each local education agency (LEA) should remain cautious, avoid structural deficit spending, maintain adequate reserves, and engage in long-term financial planning to ensure fiscal stability."

"The County recommends that the District review its Basic Aid Supplement projections, as the projections for the current and subsequent years exceed the

current year's estimate by approximately \$200,000. Additionally, the District must closely monitor its cash flow, as a 63% decline in cash is projected between July 1, 2024, and June 30, 2025."

9. F. Bond Update

Quick Summary / Abstract

Update on bond projects

10. A. Presentation of the Harmony Union School District Budget for the 2025-26 school year

Quick Summary / Abstract

This is the presentation of the Budget for the 2025-26 school year.

Recommendation

Action on this item will be taken at the special board meeting to be held on June 13th, 2025 at 9:30 am, considering approval of the Harmony Union School District Budget for the 2025-2026 school year.

Contact Person

Stacy Kalember, CBO and Matthew Morgan, Superintendent/Principal

Supporting Documents



2025-26 Budget Detail



2025-26 Board Reports

HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS 2025-26 through 2027-28

2025-26 @ Budget Development

	Projected Actuals 2024-25	Budget Development 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
<i>ADA (Projected in out years)</i>	204.23	206.85	209.62	202.20
<i>COLA (Cost of Living Adj. on the Revenue Limit)</i>	1.07%	2.3%	3.02%	3.42%
BEGINNING BALANCE	\$1,699,162	\$811,557	\$1,212,570	\$1,228,233
LCFF Revenue	\$2,535,160	\$2,590,139	\$2,675,962	\$2,693,167
Basic Aid Supplemental	\$2,402,609	\$2,350,000	\$2,420,500	\$2,517,320
Special Ed In-Lieu Property Tax	\$38,276	\$38,276	\$39,233	\$40,214
Federal Revenues	\$317,135	\$131,385	\$128,455	\$130,274
State Revenues	\$536,951	\$678,753	\$701,953	\$717,588
Local Revenues	\$402,294	\$478,985	\$504,400	\$509,977
TOTAL REVENUE:	\$6,232,425	\$6,267,538	\$6,470,503	\$6,608,539
EXPENDITURES				
Certificated Salaries (years 2&3 include a 3% increase)	\$2,420,137	\$2,119,805	\$1,909,777	\$1,898,282
Classified Salaries (years 2&3 include a 3% increase)	\$1,357,844	\$1,196,040	\$1,197,532	\$1,250,858
Employee Benefits (years 2&3 include a 2.5% increase)	\$1,891,639	\$1,768,606	\$1,715,280	\$1,784,003
<i>STRS included in employee benefits (19.10%)</i>		\$614,834	\$582,667	\$590,750
<i>PERS included in employee benefits (26.81%, 26.9%, 27.8%)</i>		\$267,789	\$276,655	\$298,777
<i>Retiree Health Benefits</i>	\$0	\$9,946	\$0	\$0
Books, Supplies & Equipment	\$219,084	\$120,455	\$124,320	\$125,891
Services & Operating Expenses (including transportation)	\$1,181,326	\$1,452,265	\$1,382,931	\$1,418,953
Capital Outlay and Land Improvements	\$0	\$0	\$0	\$0
TOTAL EXPENSE:	\$7,070,030	\$6,657,171	\$6,329,840	\$6,477,987
BALANCE BEFORE TRANSFERS:	(\$837,605)	(\$389,633)	\$140,663	\$130,553
Transfer In from Fund 17 (Security) and Fund 20 (Retiree)		\$140,646	(\$75,000)	(\$75,000)
Transfer Into Salmon Creek Charter	\$2,090,280	\$2,251,000	\$2,330,000	\$2,330,000
Transfer Out to Salmon Creek Charter	(\$2,055,000)	(\$2,211,000)	(\$2,300,000)	(\$2,300,000)
Transfer Out to SC Advisory Board (site council)	(\$35,280)	(\$40,000)	(\$30,000)	(\$30,000)
Transfers to Fund 13	(\$50,000)	\$650,000	(\$50,000)	(\$50,000)
BALANCE AFTER TRANSFERS:	(\$887,605)	\$401,013	\$15,663	\$5,553
GENERAL FUND ENDING BALANCE:	\$811,557	\$1,212,570	\$1,228,233	\$1,233,785
Components of General Fund Ending Balance				
Economic Uncertainties (5% of Exp.) Board Designated	\$353,502	\$332,859	\$316,492	\$323,899
Budget Stabilization	\$250,000	\$450,000	\$550,000	\$550,000
1) Revolving Fund	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$164,168	\$220,563	\$278,522	\$332,725
3) Assigned Ending Balance	\$5,000	\$5,069	\$5,000	\$5,000
4) Unassigned Ending Balance	\$38,388	\$203,580	\$77,719	\$21,661

HARMONY UNION SCHOOL DISTRICT		
BUDGET PROJECTIONS 2024-25 through 2026-27		
REVENUE		
LCFF Revenue		
HUSD		
K - 2 District Property Tax		\$3,325,537
EPA (Education Protection Account)		\$81,786
State Aid		\$523,123
Basic Aid Charter Supplemental		\$2,350,000
In-Lieu of Property Tax		(\$2,937,712)
Transfer out to FD 14 - Deferred Maint		(\$25,000)
Sp. Ed. In Lieu Property Tax		\$38,276
Salmon Creek		
S. C. Charter in Lieu Property Taxes		\$860,091
EPA (Education Protection Account)		\$171,601
State Aid		\$590,713
		\$2,590,139
Federal Revenues		
Title I RS3010		\$58,000
Title II RS4035		\$7,600
Title IV RS4127		\$10,000
Mental Health Federal REV (on-going)		\$2,500
SpEd Federal Revenue		\$29,570
Federal Preschool SpEd Grant (on-going)		\$720
REAP Grant (SRSA) RS5810		\$22,995
		\$131,385
State Revenues		
ELOP - RS2600		\$200,000
Lottery RS1100 - Dartboard		\$39,900
Lottery Prop 20 RS6300 - May 2023 Dartboard		\$17,130
Mandated Block Grant HUSD - May 2023 Dartboard		\$2,567
Mandated Block Grant SCC - May 2023 Dartboard		\$2,939
2025 KIT Funds Est.		\$35,000
CDE Preschool Grant REV (on-going)		\$21,557
CDE Mental Health REV (on-going)		\$17,338
Transportation REV		\$59,024
CSESAP Program REV (Est)		\$35,000
STRS - On-Behalf RS7690		\$218,569
Proposition 28 - Arts and Music Funding Guarantee (HUSD)		\$7,385
Proposition 28 - Arts and Music Funding Guarantee (SCC)		\$22,344
		\$678,753
Local Revenues		
Aftercare Revenue		\$100,000
ARK Donation RS0242		\$50,000
Local Grants		\$12,500
Rent/Misc		\$40,000
RESIG Safety Credit RS9090		\$2,000
Charter Oversight Fee		\$50,000
RESIG W/C Equity		\$9,000
State Special Education (AB602 REV)		\$155,485
Analys Pass Thru re SpEd		\$25,000
Interest Income		\$35,000
		\$478,985
TOTAL REVENUE		\$6,267,538

EXPENDITURES		
Certificated Salaries (budget includes step and column and 3% increase each year)		
Classroom Teachers, Intervention, Counselor, Music and Drama		\$1,630,133
Substitutes		\$45,000
Teacher Stipends, Class Overages, Over contracted hours		\$62,500
ELOP Salaries		\$18,550
		\$1,756,183
Administrative/Confidential Salaries		
Superintendent, Vice Principal & School Psychologist (.5)		\$363,622
Chief Business Official, Asst. CBO, Administrative Assistant		\$304,103
		\$667,725
Classified Salaries (budget includes step and column and 3% increase each year)		
Classified Salaries Additional Pay / Stipends		\$12,500
CSESAP Match (Est)		\$35,000
Custodial and Maintenance Team (1.5 FTE)		\$117,826
Farm and Garden Team (1.7 FTE)		\$119,046
Library and Media Services Technician		\$42,076
Paraeducators and Instructional Assistants (5 Paras/1IA/1 Bilingual)		\$235,947
Reading Intervention/Student Advisor		\$164,371
Special Education (1:1 & RSP)		\$84,971
ELOP/Afterschool Coordinator, Paras and Summer Boost		\$80,200
		\$891,937
Employee Benefits		
Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.)		\$133,119
CERT STRS (19.1%)		\$326,814
ADMIN STRS (19.1%)		\$69,452
PERS (26.81%, 26.9%, 27.8%)		\$267,789
STRS - On-Behalf (RS 7690)		\$218,569
Health Benefits - Retiree (Medical/Dental)		\$9,946
Health Benefits (Medical/Dental/Vision)		\$742,918
		\$1,768,606
Books/Materials/Supplies		
Curriculum/Curriculum Materials		\$10,850
Textbooks		\$9,505
Books other than textbooks (Library not included here)		\$3,500
Electronic Curriculum (Lexia/TCI/LCAP/TPT)		\$5,900
Events (shArk)		\$7,500
Drama Materials, Supplies, Set (shArk)		\$3,000
Garden Maintenance Supplies & custodial maintenance of garden (8200)		\$4,000
Site Council (Grants, Assemblies, Authors, Library, Positive Behavior Incentives)		\$20,000
Teacher Classroom Allocations (RS6300)		\$10,000
Special Education Classroom Materials (RS6500)		\$1,950
Front Office, Bsn Office and Staff Room Supplies		\$5,000
Basic Order (Paper, etc.)		\$2,000
Custodial Supplies		\$15,000
First Aid Supplies (RS9090 Obj616)		\$3,500
Food for Meetings (shArk)		\$7,500
Technology (iPads, Chromebooks, etc)(\$2k Site Council)		\$6,000
Music (instrument replacements/repair)(Site Council)		\$750
ELOP Food Purchases		\$4,500
		\$120,455
Travel/Workshops/Conferences		
Board & Superintendent Workshops		\$575
School Admin Conference		\$195
Mileage and Reimbursement		\$350
Professional Development - Certificated		\$1,500
Professional Development - Parent Participation		\$3,500
School Sponsored Field Trips (shArk)		\$20,000
		\$26,120

Dues/Memberships		
Electronic School Board Membership		\$9,335
School Admin Memberships		\$2,775
Superintendent Memberships		\$1,972
Instructional Subscriptions		\$1,051
		\$15,133
Insurance		
Property and Liability Insurance Premium - HUSD		\$55,995
Property and Liability Insurance Premium - OCC		\$2,482
Pupil Insurance		\$2,462
		\$60,939
Utilities		
Waste Disposal		\$6,500
Building Security/Fire Alarm Monitoring - Major Alarm		\$660
Propane		\$6,400
Electric		\$55,500
		\$69,060
Leases/Rentals		
Other Equipment - rentals		\$8,000
Water/Well Testing		\$4,500
Repairs - Technology/music instruments (Site Council)		\$750
		\$13,250
Services and Operations		
Athletics/Coaching/Referee Fees (shArk)		\$12,000
Audit		\$11,000
Teacher Mentorship		\$4,000
Copier Lease (term date 9/2027)		\$27,000
Data Processing		\$1,313
Employment Advertising (Obj5865) and all other Advertising (Obj5825)		\$1,025
Fees		\$1,500
Fingerprinting Costs		\$1,500
Frontline		\$5,100
Jody Tuck - CALPADS Consultant		\$3,000
Legal Retainer		\$15,000
Library Software Fees (Site Council Cost)		\$1,500
Campus Maintenance/Living Roofs		\$7,000
North Coast Teacher Induction Service Fee		\$1,750
OPEB Actuarial		\$2,750
Professional Consultants (Paleo Day & Author Visits)		\$10,125
Sex Education Class (West County Health) - funding covered by Site Council		\$1,500
Shredding Costs		\$750
Aeries - Student Information System		\$9,000
SCOE Fees re Hosting Escape, Aeries, VPN Connections		\$2,712
Website		\$9,500
		\$129,025
Communications		
Zoom		\$1,800
Telephone (AT&T/PYS Communications)		\$10,250
SCOE - School Connect Fees		\$2,480
Postage		\$900
		\$15,430
Repairs/Land Improvements		
Facility/Land Improvements		\$0
		\$0

Transportation Costs		
Home to school transportation (revenue added in LCFF Calc)		\$115,000
SPED Bus Service Cost		\$35,367
Home to school transportation (Adjusted excess (NOT included in LCFF Calc))		\$227,623
		\$377,990
Special Education - estimated costs and students		
Consortium SDC Classroom		\$243,241
Consortium SDC Preschool		\$24,357
Consortium - Speech		\$43,318
Consortium - APE		\$20,501
Consortium - Nurse		\$42,875
Consortium - Admin/Indirect costs		\$21,208
Consortium - OT		\$7,768
Non Public School (Anova, Plumfield, Sierra)		\$260,000
Special Education Settlement - 1 student (Ages out 2026)		\$80,700
SpEd Conferences		\$500
SpEd Software		\$850
		\$745,318



Harmony
Union School District

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

Budget Development

2025-26

Certification

ANNUAL BUDGET REPORT:

July 1, 2025 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:

Public Hearing:

Place: 1935 Bohemian Hwy, Occidental, CA 95465

Place: 1935 Bohemian Hwy, Occidental, CA 95465

Date: June 9, 2025

Date: June 12, 2025

Adoption Date: June 13, 2025

Time:

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Yuri Kolsen

Title: President

Contact person for additional information on the budget reports:

Name: Stacy Kalember

Telephone: 707-874-1205 ext 12

Title: Chief Business Official

E-mail: skalember@harmonyusd.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

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

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 (2024-25) annual payment?		X
				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 n/a n/a n/a	
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 X 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
				06/12/2025
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	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

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	



Harmony
Union School District

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Budget Development

2025-26

Narrative



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Budget Development

2025-26

LCFF Calculator

Harmony Union Elementary (70730) - 2025-26 Budget Development		6/13/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		65	70	71	69
Unduplicated Pupil Count (UPC)		18	19	20	19
Unduplicated Pupil Percentage (UPP)		21.74%	25.81%	27.67%	27.62%
Current Year LCFF Average Daily Attendance (ADA)		59.95	64.58	66.42	64.53
Funded LCFF ADA		59.95	64.58	66.42	66.42
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Prior Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant		\$601,035	\$663,068	\$702,851	\$727,962
Grade Span Adjustment		62,277	63,839	67,776	68,978
<i>Adjusted Base Grant</i>		\$663,312	\$726,907	\$770,627	\$796,940
Supplemental Grant		28,841	37,523	42,647	44,022
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$692,153	\$764,430	\$813,274	\$840,962
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		125,785	128,678	132,564	137,098
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		46,155	46,339	59,671	61,714
Total Allowance and Add-On Amounts		\$171,940	\$175,017	\$192,235	\$198,812
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$864,093	\$939,447	\$1,005,509	\$1,039,774
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 864,093	\$ 939,447	\$ 1,005,509	\$ 1,039,774
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 14,414	\$ 14,547	\$ 15,139	\$ 15,655
Additional State Aid		85,171	53,287	15,095	-
Total LCFF Entitlement with Additional State Aid		949,264	992,734	1,020,604	1,039,774
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	355,865	\$ 387,825	\$ 401,448	\$ 415,596
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	70,276	\$ 81,786	\$ 96,033	\$ 98,746
Net State Aid <i>(excludes Additional State Aid)</i>	\$	437,952	\$ 469,836	\$ 508,028	\$ 525,432
Additional State Aid	\$	85,171	\$ 53,287	\$ 15,095	\$ -
Total Funding Sources	\$	949,264	\$ 992,734	\$ 1,020,604	\$ 1,039,774

Harmony Union Elementary (70730) - 2025-26 Budget Development		6/13/2025			
		2024-25	2025-26	2026-27	2027-28
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$	523,123	\$ 523,123	\$ 523,123	\$ 525,432
EPA, Current Year (Resource 1400, Object Code 8012)	\$	70,276	\$ 81,786	\$ 96,033	\$ 98,746
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	(9,292)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$	3,217,857	\$ 3,325,537	\$ 3,408,675	\$ 3,493,892
% Change		1.6606%	3.3463%	2.5000%	2.5000%
In-Lieu of Property Taxes (Object Code 8096)		(2,861,992)	(2,937,712)	(3,007,227)	(3,078,296)
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$	864,093	\$ 939,447	\$ 1,005,509	\$ 1,039,774
Additional State Aid	\$	85,171	\$ 53,287	\$ 15,095	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	949,264	\$ 992,734	\$ 1,020,604	\$ 1,039,774
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	794,638	\$ 826,533	\$ 845,393	\$ 858,654
Supplemental and Concentration Grant funding in the LCAP year	\$	28,841	\$ 37,523	\$ 42,647	\$ 44,022
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		3.63%	4.54%	5.04%	5.13%

Salmon Creek School - A Charter (6110639) - 2024-25 Budget Development		6/13/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		162	154	155	149
Unduplicated Pupil Count (UPC)		40	39	40	38
Unduplicated Pupil Percentage (UPP)		25.77%	25.25%	25.27%	25.55%
Current Year LCFF Average Daily Attendance (ADA)		145.17	143.22	144.15	138.57
Funded LCFF ADA		145.17	143.22	144.15	138.57
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant		\$1,484,101	\$1,499,759	\$1,551,481	\$1,540,974
Grade Span Adjustment		39,676	44,654	48,037	50,711
<i>Adjusted Base Grant</i>		<i>\$1,523,777</i>	<i>\$1,544,413</i>	<i>\$1,599,518</i>	<i>\$1,591,685</i>
Supplemental Grant		78,536	77,992	80,840	81,335
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$1,602,313	\$1,622,405	\$1,680,358	\$1,673,020
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		-	-	-	-
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		-	-	-	-
Total Allowance and Add-On Amounts		\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional S		\$1,602,313	\$1,622,405	\$1,680,358	\$1,673,020
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$	1,602,313	\$ 1,622,405	\$ 1,680,358	\$ 1,673,020
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	11,037	\$ 11,328	\$ 11,657	\$ 12,073
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		1,602,313	1,622,405	1,680,358	1,673,020
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$	878,887	\$ 860,091	\$ 871,253	\$ 867,044
Education Protection Account Entitlement (<i>includes \$200/minin</i>	\$	143,341	\$ 171,601	\$ 198,499	\$ 196,467
Net State Aid (<i>excludes Additional State Aid</i>)	\$	580,085	\$ 590,713	\$ 610,606	\$ 609,509
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	1,602,313	\$ 1,622,405	\$ 1,680,358	\$ 1,673,020

Salmon Creek School - A Charter (6110639) - 2024-25 Budget Development		6/13/2025			
		2024-25	2025-26	2026-27	2027-28
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$	580,085	\$ 590,713	\$ 610,606	\$ 609,509
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	143,341	\$ 171,601	\$ 198,499	\$ 196,467
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	(32,111)	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -
% Change		0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		878,887	860,091	871,253	867,044
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$	1,602,313	\$ 1,622,405	\$ 1,680,358	\$ 1,673,020
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	1,602,313	\$ 1,622,405	\$ 1,680,358	\$ 1,673,020
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	1,523,777	\$ 1,544,413	\$ 1,599,518	\$ 1,591,685
Supplemental and Concentration Grant funding in the LCAP year	\$	78,536	\$ 77,992	\$ 80,840	\$ 81,335
Projected Additional 15% Concentration Grant funding in the LCAP	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		5.15%	5.05%	5.05%	5.11%



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Budget Development

2025-26

Multi – Year and Assumptions

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	4,940,139.00	3.16%	5,096,462.00	2.24%	5,210,487.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	104,430.00	51.29%	157,989.00	4.37%	164,888.00
4. Other Local Revenues	8600-8799	296,500.00	6.75%	316,500.00	0.00%	316,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,091,646.00	-24.64%	2,330,000.00	0.00%	2,330,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,015,466.00)	-9.84%	(915,500.00)	3.32%	(945,900.00)
6. Total (Sum lines A1 thru A5c)		7,417,249.00	-5.82%	6,985,451.00	1.30%	7,075,975.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,827,799.02		1,609,011.02
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(218,788.00)		(20,518.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,827,799.02	-11.97%	1,609,011.02	-1.28%	1,588,493.02
2. Classified Salaries						
a. Base Salaries				915,722.63		908,805.63
b. Step & Column Adjustment						17,401.00
c. Cost-of-Living Adjustment						27,264.00
d. Other Adjustments				(6,917.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	915,722.63	-0.76%	908,805.63	4.91%	953,470.63
3. Employee Benefits	3000-3999	1,359,339.78	-4.53%	1,297,829.00	4.33%	1,354,028.00
4. Books and Supplies	4000-4999	73,025.00	4.51%	76,320.00	2.06%	77,891.00
5. Services and Other Operating Expenditures	5000-5999	649,080.00	4.91%	680,931.00	2.20%	695,893.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(150.00)	0.00%	(150.00)	0.00%	(150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,301,000.00	6.69%	2,455,000.00	0.00%	2,455,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,125,816.43	-1.38%	7,027,746.65	1.38%	7,124,625.65

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		291,432.57		(42,295.65)		(48,650.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		678,620.74		970,053.31		927,757.66
2. Ending Fund Balance (Sum lines C and D1)		970,053.31		927,757.66		879,107.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	450,000.00		550,000.00		550,000.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	332,859.00		316,492.00		323,899.00
2. Unassigned/Unappropriated	9790	186,694.31		60,765.66		4,708.01
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		970,053.31		927,757.66		879,107.01
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	450,000.00		550,000.00		550,000.00
b. Reserve for Economic Uncertainties	9789	332,859.00		316,492.00		323,899.00
c. Unassigned/Unappropriated	9790	186,694.31		60,765.66		4,708.01
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		969,553.31		927,257.66		878,607.01
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026/2027 adjustments to Classified and Certificated salaries in unrestricted funds reflects the reduction in FTE.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	38,276.00	2.50%	39,233.00	2.50%	40,214.00
2. Federal Revenues	8100-8299	131,385.00	-2.23%	128,455.00	1.42%	130,274.00
3. Other State Revenues	8300-8599	574,323.00	-5.29%	543,964.00	1.61%	552,700.00
4. Other Local Revenues	8600-8799	182,485.00	2.97%	187,900.00	2.97%	193,477.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,015,466.00	-9.84%	915,500.00	3.32%	945,900.00
6. Total (Sum lines A1 thru A5c)		1,941,935.00	-6.53%	1,815,052.00	2.62%	1,862,565.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				292,005.98		300,765.98
b. Step & Column Adjustment				2,190.00		2,256.00
c. Cost-of-Living Adjustment				6,570.00		6,767.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	292,005.98	3.00%	300,765.98	3.00%	309,788.98
2. Classified Salaries						
a. Base Salaries				280,317.37		288,726.37
b. Step & Column Adjustment				2,102.00		2,165.00
c. Cost-of-Living Adjustment				6,307.00		6,496.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	280,317.37	3.00%	288,726.37	3.00%	297,387.37
3. Employee Benefits	3000-3999	409,266.22	2.00%	417,451.00	3.00%	429,975.00
4. Books and Supplies	4000-4999	47,430.00	1.20%	48,000.00	0.00%	48,000.00
5. Services and Other Operating Expenditures	5000-5999	803,185.00	-12.60%	702,000.00	3.00%	723,060.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	150.00	0.00%	150.00	0.00%	150.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,832,354.57	-4.11%	1,757,093.35	2.92%	1,808,361.35
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		109,580.43		57,958.65		54,203.65

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		110,982.46		220,562.89		278,521.54
2. Ending Fund Balance (Sum lines C and D1)		220,562.89		278,521.54		332,725.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	220,562.89		278,521.54		332,725.19
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		220,562.89		278,521.54		332,725.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	4,978,415.00	3.16%	5,135,695.00	2.24%	5,250,701.00
2. Federal Revenues	8100-8299	131,385.00	-2.23%	128,455.00	1.42%	130,274.00
3. Other State Revenues	8300-8599	678,753.00	3.42%	701,953.00	2.23%	717,588.00
4. Other Local Revenues	8600-8799	478,985.00	5.31%	504,400.00	1.11%	509,977.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,091,646.00	-24.64%	2,330,000.00	0.00%	2,330,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,359,184.00	-5.97%	8,800,503.00	1.57%	8,938,540.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,119,805.00		1,909,777.00
b. Step & Column Adjustment				2,190.00		2,256.00
c. Cost-of-Living Adjustment				6,570.00		6,767.00
d. Other Adjustments				(218,788.00)		(20,518.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,119,805.00	-9.91%	1,909,777.00	-0.60%	1,898,282.00
2. Classified Salaries						
a. Base Salaries				1,196,040.00		1,197,532.00
b. Step & Column Adjustment				2,102.00		19,566.00
c. Cost-of-Living Adjustment				6,307.00		33,760.00
d. Other Adjustments				(6,917.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,196,040.00	0.12%	1,197,532.00	4.45%	1,250,858.00
3. Employee Benefits	3000-3999	1,768,606.00	-3.02%	1,715,280.00	4.01%	1,784,003.00
4. Books and Supplies	4000-4999	120,455.00	3.21%	124,320.00	1.26%	125,891.00
5. Services and Other Operating Expenditures	5000-5999	1,452,265.00	-4.77%	1,382,931.00	2.60%	1,418,953.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,301,000.00	6.69%	2,455,000.00	0.00%	2,455,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,958,171.00	-1.93%	8,784,840.00	1.69%	8,932,987.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		401,013.00		15,663.00		5,553.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		789,603.20		1,190,616.20		1,206,279.20
2. Ending Fund Balance (Sum lines C and D1)		1,190,616.20		1,206,279.20		1,211,832.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	220,562.89		278,521.54		332,725.19
c. Committed						
1. Stabilization Arrangements	9750	450,000.00		550,000.00		550,000.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	332,859.00		316,492.00		323,899.00
2. Unassigned/Unappropriated	9790	186,694.31		60,765.66		4,708.01
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,190,616.20		1,206,279.20		1,211,832.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	450,000.00		550,000.00		550,000.00
b. Reserve for Economic Uncertainties	9789	332,859.00		316,492.00		323,899.00
c. Unassigned/Unappropriated	9790	186,694.31		60,765.66		4,708.01
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		969,553.31		927,257.66		878,607.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.82%		10.56%		9.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sonoma County SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		205.90		208.67		201.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		8,958,171.00		8,784,840.00		8,932,987.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		8,958,171.00		8,784,840.00		8,932,987.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		447,908.55		439,242.00		446,649.35
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		447,908.55		439,242.00		446,649.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES



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Budget Development

2025-26

Enrollment Projections



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Budget Development

2025-26

FORM A

Average Daily Attendance

Description	2024-25 Estimated Actuals			2025-26 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)	60.13	60.13	60.13	62.68	62.68	62.68
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)	60.13	60.13	60.13	62.68	62.68	62.68
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class				.95	.95	.95
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)	.10	.10	.10	.95	.95	.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	60.23	60.23	60.23	63.63	63.63	63.63
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 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	145.17	145.17	145.17	143.22	143.22	143.22
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)	145.17	145.17	145.17	143.22	143.22	143.22
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)	145.17	145.17	145.17	143.22	143.22	143.22



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Budget Development

2025-26

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	
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 (2022-23)				
District Regular	42	52		
Charter School	146	135		
Total ADA	188	187	0.7%	Met
Second Prior Year (2023-24)				
District Regular	54	48		
Charter School	166	165		
Total ADA	220	213	3.1%	Not Met
First Prior Year (2024-25)				
District Regular	63	60		
Charter School	156	145		
Total ADA	219	205	6.3%	Not Met
Budget Year (2025-26)				
District Regular	63			
Charter School	143			
Total ADA	206			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

In SY 2024-25, 2 TK students decided to unenroll and one (1) 1st grade student moved away. The 5th grade class had a huge departure due to student conflict, which ended with 10 students leaving the district.

- 1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

In SY 2023-24, only 5 of the 17 enrolled TK students, counted towards ADA.

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	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	351	349		
Charter School	146	155		
Total Enrollment	497	504	N/A	Met
Second Prior Year (2023-24)				
District Regular	388	389		
Charter School	166	184		
Total Enrollment	554	573	N/A	Met
First Prior Year (2024-25)				
District Regular	415	428		
Charter School	156	167		
Total Enrollment	571	595	N/A	Met
Budget Year (2025-26)				
District Regular	449			
Charter School	154			
Total Enrollment	603			

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)

Total enrollment includes students attending Pathways Charter.

- 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)

Total enrollment includes students attending Pathways Charter.

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 (2022-23)			
District Regular	40	349	
Charter School	134	155	
Total ADA/Enrollment	174	504	34.5%
Second Prior Year (2023-24)			
District Regular	46	389	
Charter School	165	184	
Total ADA/Enrollment	212	573	36.9%
First Prior Year (2024-25)			
District Regular	60	428	
Charter School	145	167	
Total ADA/Enrollment	205	595	34.5%
Historical Average Ratio:			35.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			35.8%

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 (2025-26)				
District Regular	63	449		
Charter School	143	154		
Total ADA/Enrollment	206	603	34.1%	Met
1st Subsequent Year (2026-27)				
District Regular	456	456		
Charter School	155	155		
Total ADA/Enrollment	611	611	100.0%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	459	459		
Charter School	149	149		
Total ADA/Enrollment	608	608	100.0%	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)

Total enrollment includes students attending Pathways Charter.

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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	205.40	206.85	209.62	202.20
b. Prior Year ADA (Funded)		205.40	206.85	209.62
c. Difference (Step 1a minus Step 1b)		1.45	2.77	(7.42)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.71%	1.34%	(3.54%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		4,978,415.00	5,135,695.00	5,250,701.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		114,503.55	155,097.99	179,573.97
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.01%	4.36%	(.12%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.01% to 4.01%	3.36% to 5.36%	-1.12% to 0.88%

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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,217,857.00	3,325,537.00	3,408,675.00	3,493,892.00
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,910,594.00	7,042,760.00	7,257,436.00	7,446,739.00
District's Projected Change in LCFF Revenue:		1.91%	3.05%	2.61%
LCFF Revenue Standard		2.01% to 4.01%	3.36% to 5.36%	-1.12% to 0.88%
Status:		Not Met	Not Met	Not 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)

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) does not include the In-Lieu of Property Tax to both Charters, totaling \$-2,937,712 and the Salmon Creek Charter In-Lieu of Property Tax of \$860,091. Total LCFF Revenue for SY 2025-26 is projected at \$4,940,139; Total LCFF Revenue for SY 2026-27 is projected at \$5,096,462; and Total LCFF Revenue for SY 2027-28 is projected at \$5,210,487.

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	3,728,949.97	4,393,213.65	84.9%
Second Prior Year (2023-24)	4,100,149.66	5,233,294.84	78.3%
First Prior Year (2024-25)	4,470,561.52	5,202,545.47	85.9%
Historical Average Ratio:			83.1%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.1% to 88.1%	78.1% to 88.1%	78.1% to 88.1%

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)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	4,102,861.43	4,824,816.43	85.0%	Met
1st Subsequent Year (2026-27)	3,815,645.65	4,572,746.65	83.4%	Met
2nd Subsequent Year (2027-28)	3,895,991.65	4,669,625.65	83.4%	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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.01%	4.36%	(.12%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.99% to 13.01%	-5.64% to 14.36%	-10.12% to 9.88%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.99% to 8.01%	-0.64% to 9.36%	-5.12% to 4.88%

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 (2024-25)	304,338.00		
Budget Year (2025-26)	131,385.00	(56.83%)	Yes
1st Subsequent Year (2026-27)	128,455.00	(2.23%)	Yes
2nd Subsequent Year (2027-28)	130,274.00	1.42%	No

Explanation:
(required if Yes)

SY 2025-26 is receiving \$174,382 less in Federal Funding due to not receiving CSI Funding. SY 2026-27 is less due to a projected decrease in enrollment and ADA.

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

First Prior Year (2024-25)	519,039.00		
Budget Year (2025-26)	678,753.00	30.77%	Yes
1st Subsequent Year (2026-27)	701,953.00	3.42%	No
2nd Subsequent Year (2027-28)	717,588.00	2.23%	No

Explanation:
(required if Yes)

SY 2025-26 increase is due to the \$100,000 increase in ELOP funding and a projected \$35,000 in 2025 KIT Funds.

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

First Prior Year (2024-25)	402,294.00		
Budget Year (2025-26)	478,985.00	19.06%	Yes
1st Subsequent Year (2026-27)	504,400.00	5.31%	No
2nd Subsequent Year (2027-28)	509,977.00	1.11%	No

Explanation:
(required if Yes)

SY 2025-26 increase is due to a projected increase in Afterschool revenue.

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

First Prior Year (2024-25)	219,084.39		
Budget Year (2025-26)	120,455.00	(45.02%)	Yes
1st Subsequent Year (2026-27)	124,320.00	3.21%	No
2nd Subsequent Year (2027-28)	125,891.00	1.26%	No

Explanation:
(required if Yes)

SY 2024-25 purchased a large amount of curriculum and textbooks which are not projected in the current or out years.

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

First Prior Year (2024-25)	1,198,295.90		
Budget Year (2025-26)	1,452,265.00	21.19%	Yes
1st Subsequent Year (2026-27)	1,382,931.00	(4.77%)	Yes
2nd Subsequent Year (2027-28)	1,418,953.00	2.60%	No

Explanation:
(required if Yes)

SY 2025-26 had a \$150,000 increase in Special Education expenses and \$78,428 in transportation costs.

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	Status
		Over Previous Year	

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

First Prior Year (2024-25)	1,225,671.00		
Budget Year (2025-26)	1,289,123.00	5.18%	Met
1st Subsequent Year (2026-27)	1,334,808.00	3.54%	Met
2nd Subsequent Year (2027-28)	1,357,839.00	1.73%	Met

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

First Prior Year (2024-25)	1,417,380.29		
Budget Year (2025-26)	1,572,720.00	10.96%	Met
1st Subsequent Year (2026-27)	1,507,251.00	(4.16%)	Met
2nd Subsequent Year (2027-28)	1,544,844.00	2.49%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

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)

8,739,602.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

8,739,602.00

262,188.06

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 (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	1,850,000.00	1,000,000.00	250,000.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	294,193.00	363,895.60	353,502.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	396,330.67	176,506.77	71,360.33
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)	2,540,523.67	1,540,402.37	674,862.33
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,262,172.78	9,055,996.88	9,506,029.53
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)	8,262,172.78	9,055,996.88	9,506,029.53
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	30.7%	17.0%	7.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	10.2%	5.7%	2.4%

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 (2022-23)	(746,261.71)	6,771,516.78	11.0%	Not Met
Second Prior Year (2023-24)	(961,722.23)	7,239,959.83	13.3%	Not Met
First Prior Year (2024-25)	(885,161.47)	7,637,825.57	11.6%	Not Met
Budget Year (2025-26) (Information only)	291,432.57	7,125,816.43		

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. The district anticipates a settlement to occur during the 2025-26 SY, somewhere between \$650,000 and \$750,000, which is 50-60% of the total lawsuit.

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	3,063,302.82	3,310,158.15	N/A	Met
Second Prior Year (2023-24)	3,158,151.69	2,525,504.44	20.0%	Not Met
First Prior Year (2024-25)	1,831,696.66	1,563,782.21	14.6%	Not Met
Budget Year (2025-26) (Information only)	678,620.74			

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

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. The district anticipates a settlement to occur during the 2025-26 SY, somewhere between \$650,000 and \$750,000, which is 50-60% of the total lawsuit.

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 (2025-26)	1,905,524.00		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 \$88,000 (greater of)	0 to 300
4% or \$88,000 (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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	206	209	201
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? Yes
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,958,171.00	8,784,840.00	8,932,987.00
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)	8,958,171.00	8,784,840.00	8,932,987.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	447,908.55	439,242.00	446,649.35
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	447,908.55	439,242.00	446,649.35

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	450,000.00	550,000.00	550,000.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	332,859.00	316,492.00	323,899.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	186,694.31	60,765.66	4,708.01
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)	969,553.31	927,257.66	878,607.01
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.82%	10.56%	9.84%
District's Reserve Standard (Section 10B, Line 7):	447,908.55	439,242.00	446,649.35
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. 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?

No

- 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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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 (2024-25)	(868,500.00)			
Budget Year (2025-26)	(1,015,466.00)	146,966.00	16.9%	Not Met
1st Subsequent Year (2026-27)	(858,000.00)	(157,466.00)	(15.5%)	Not Met
2nd Subsequent Year (2027-28)	(892,400.00)	34,400.00	4.0%	Met

1b. Transfers In, General Fund *				
First Prior Year (2024-25)	2,465,280.10			
Budget Year (2025-26)	3,091,646.00	626,365.90	25.4%	Not Met
1st Subsequent Year (2026-27)	2,330,000.00	(761,646.00)	(24.6%)	Not Met
2nd Subsequent Year (2027-28)	2,330,000.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	2,435,280.10			
Budget Year (2025-26)	2,301,000.00	(134,280.10)	(5.5%)	Met
1st Subsequent Year (2026-27)	2,455,000.00	154,000.00	6.7%	Met
2nd Subsequent Year (2027-28)	2,455,000.00	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:

(required if NOT met)

Contributions from the unrestricted general fund to the restricted general fund has continued to significantly increase due to the increase in need for special education funding. The federal and state governments do not cover the funding Harmony USD needs to provide the adequate care our students deserve.

- 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:

(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. The district anticipates a settlement to occur during the 2025-26 SY, somewhere between \$650,000 and \$750,000, which is 50-60% of the total lawsuit.

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	27	General Obligation Bond	Fund 51	9,364,073
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				9,364,073

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	349,975	353,875	367,375	380,275
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	349,975	353,875	367,375	380,275
Has total annual payment increased over prior year (2024-25)?		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)

GOB payment is paid from Fund 51.

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)

No

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- 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?

Actuarial

- 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

291,437.00

- b. OPEB plan(s) fiduciary net position (if applicable)

(967.00)

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

292,404.00

- 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

6/30/2024

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)

9,946.00

0.00

0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

1.00

0.00

0.00

- d. Number of retirees receiving OPEB benefits

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	17	15	13	12

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 14, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 14, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jun 14, 2024

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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:

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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?

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	19	14	13	13

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 14, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 14, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jun 14, 2024

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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:

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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?

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	5	5	4	4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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")

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
19,358	15,809	16,283
3.0%	3.0%	3.0%

Negotiations Not Settled

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

4. Amount included for any tentative salary schedule increases

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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 12, 2025

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

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Budget Development

2025-26

CASHFLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			811,557.00	1,254,123.00	826,123.00	338,363.00	155,163.00	1,234,063.00	2,724,813.00	2,410,513.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		225,320.00	167,500.00	368,240.00	171,300.00	332,400.00	368,300.00	300,000.00	315,000.00
Property Taxes	8020-8079							1,888,900.00	5,000.00	
Miscellaneous Funds	8080-8099		(138,400.00)	(114,500.00)	(220,000.00)	(155,000.00)	25,000.00	(150,000.00)	(175,000.00)	(195,000.00)
Federal Revenue	8100-8299		25,000.00	10,000.00		50,000.00				
Other State Revenue	8300-8599		12,000.00	12,000.00	18,000.00	7,500.00	19,000.00	25,000.00	50,000.00	25,000.00
Other Local Revenue	8600-8799		3,000.00	28,000.00	25,000.00	45,000.00	50,000.00	35,000.00	65,000.00	8,500.00
Interfund Transfers In	8900-8929		1,640,646.00				700,000.00		751,000.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,767,566.00	103,000.00	191,240.00	118,800.00	1,126,400.00	2,167,200.00	996,000.00	153,500.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		20,000.00	185,000.00	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00
Classified Salaries	2000-2999		5,000.00	112,500.00	102,500.00	102,500.00	102,500.00	102,500.00	102,500.00	102,500.00
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		18,500.00	40,000.00	10,000.00	15,000.00	5,000.00	5,000.00	3,500.00	10,000.00
Services	5000-5999		80,000.00	50,000.00	250,000.00	200,000.00	95,000.00	250,000.00	150,000.00	35,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		1,550,000.00						751,000.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,708,500.00	527,500.00	672,500.00	627,500.00	512,500.00	667,500.00	1,317,000.00	457,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(500.00)								
Accounts Receivable	9200-9299	(450,000.00)	8,500.00		1,500.00	320,000.00	115,000.00	50.00	200.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(25,000.00)	25,000.00							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(475,500.00)	33,500.00	0.00	1,500.00	320,000.00	115,000.00	50.00	200.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	650,000.00	(350,000.00)	3,500.00	8,000.00	(5,500.00)	(350,000.00)	9,000.00	(6,500.00)	9,000.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		650,000.00	(350,000.00)	3,500.00	8,000.00	(5,500.00)	(350,000.00)	9,000.00	(6,500.00)	9,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,125,500.00)	383,500.00	(3,500.00)	(6,500.00)	325,500.00	465,000.00	(8,950.00)	6,700.00	(9,000.00)
E. NET INCREASE/DECREASE (B - C + D)			442,566.00	(428,000.00)	(487,760.00)	(183,200.00)	1,078,900.00	1,490,750.00	(314,300.00)	(313,000.00)
F. ENDING CASH (A + E)			1,254,123.00	826,123.00	338,363.00	155,163.00	1,234,063.00	2,724,813.00	2,410,513.00	2,097,513.00
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		2,097,513.00	1,623,563.00	2,613,363.00	2,303,200.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	332,700.00	280,500.00	313,000.00	300,000.00	242,963.00		3,717,223.00	3,717,223.00
Property Taxes	8020-8079		1,425,000.00	6,637.00				3,325,537.00	3,325,537.00
Miscellaneous Funds	8080-8099	(325,000.00)	(175,000.00)	(175,000.00)	(171,445.00)	(95,000.00)		(2,064,345.00)	(2,064,345.00)
Federal Revenue	8100-8299				32,000.00	14,385.00		131,385.00	131,385.00
Other State Revenue	8300-8599	25,000.00	50,000.00	30,000.00	250,000.00	155,253.00		678,753.00	678,753.00
Other Local Revenue	8600-8799	2,500.00	35,000.00	15,000.00	55,000.00	111,985.00		478,985.00	478,985.00
Interfund Transfers In	8900-8929							3,091,646.00	3,091,646.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		35,200.00	1,615,500.00	189,637.00	465,555.00	429,586.00	0.00	9,359,184.00	9,359,184.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	170,000.00	170,000.00	170,000.00	364,805.00	20,000.00		2,119,805.00	2,119,805.00
Classified Salaries	2000-2999	102,500.00	102,500.00	102,500.00	107,500.00	48,540.00		1,196,040.00	1,196,040.00
Employee Benefits	3000-3999	140,000.00	140,000.00	140,000.00	333,606.00			1,768,606.00	1,768,606.00
Books and Supplies	4000-4999	5,000.00	2,500.00	2,500.00	3,455.00			120,455.00	120,455.00
Services	5000-5999	80,000.00	125,000.00	75,000.00	62,265.00			1,452,265.00	1,452,265.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							2,301,000.00	2,301,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		497,500.00	540,000.00	490,000.00	871,631.00	68,540.00	0.00	8,958,171.00	8,958,171.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	350.00	(700.00)	200.00	4,900.00			450,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							25,000.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		350.00	(700.00)	200.00	4,900.00	0.00	0.00	475,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	12,000.00	85,000.00	10,000.00	(3,500.00)	(71,000.00)		(650,000.00)	
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		12,000.00	85,000.00	10,000.00	(3,500.00)	(71,000.00)	0.00	(650,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(11,650.00)	(85,700.00)	(9,800.00)	8,400.00	71,000.00	0.00	1,125,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(473,950.00)	989,800.00	(310,163.00)	(397,676.00)	432,046.00	0.00	1,526,013.00	401,013.00
F. ENDING CASH (A + E)		1,623,563.00	2,613,363.00	2,303,200.00	1,905,524.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,337,570.00	



Harmony
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Budget Development

2025-26

FORM 01

General Fund Summary

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

			2024-25 Estimated Actuals			2025-26 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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	4,867,244.00	38,276.00	4,905,520.00	4,940,139.00	38,276.00	4,978,415.00	1.5%
2) Federal Revenue		8100-8299	0.00	304,338.00	304,338.00	0.00	131,385.00	131,385.00	-56.8%
3) Other State Revenue		8300-8599	84,547.00	434,492.00	519,039.00	104,430.00	574,323.00	678,753.00	30.8%
4) Other Local Revenue		8600-8799	204,093.00	198,201.00	402,294.00	296,500.00	182,485.00	478,985.00	19.1%
5) TOTAL, REVENUES			5,155,884.00	975,307.00	6,131,191.00	5,341,069.00	926,469.00	6,267,538.00	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,039,996.75	380,140.38	2,420,137.13	1,827,799.02	292,005.98	2,119,805.00	-12.4%
2) Classified Salaries		2000-2999	938,875.73	418,967.84	1,357,843.57	915,722.63	280,317.37	1,196,040.00	-11.9%
3) Employee Benefits		3000-3999	1,491,689.04	383,699.40	1,875,388.44	1,359,339.78	409,266.22	1,768,606.00	-5.7%
4) Books and Supplies		4000-4999	141,750.83	77,333.56	219,084.39	73,025.00	47,430.00	120,455.00	-45.0%
5) Services and Other Operating Expenditures		5000-5999	590,383.12	607,912.78	1,198,295.90	649,080.00	803,185.00	1,452,265.00	21.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	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			5,202,545.47	1,868,203.96	7,070,749.43	4,824,816.43	1,832,354.57	6,657,171.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,661.47)	(892,896.96)	(939,558.43)	516,252.57	(905,885.57)	(389,633.00)	-58.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,465,280.10	0.00	2,465,280.10	3,091,646.00	0.00	3,091,646.00	25.4%
b) Transfers Out		7600-7629	2,435,280.10	0.00	2,435,280.10	2,301,000.00	0.00	2,301,000.00	-5.5%
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	(868,500.00)	868,500.00	0.00	(1,015,466.00)	1,015,466.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(838,500.00)	868,500.00	30,000.00	(224,820.00)	1,015,466.00	790,646.00	2,535.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(885,161.47)	(24,396.96)	(909,558.43)	291,432.57	109,580.43	401,013.00	-144.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,563,782.21	135,379.42	1,699,161.63	678,620.74	110,982.46	789,603.20	-53.5%
b) Audit Adjustments		9793	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	2024-25 Estimated Actuals			2025-26 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)			1,563,782.21	135,379.42	1,699,161.63	678,620.74	110,982.46	789,603.20	-53.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,563,782.21	135,379.42	1,699,161.63	678,620.74	110,982.46	789,603.20	-53.5%
2) Ending Balance, June 30 (E + F1e)			678,620.74	110,982.46	789,603.20	970,053.31	220,562.89	1,190,616.20	50.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,258.41	0.00	3,258.41	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	110,982.46	110,982.46	0.00	220,562.89	220,562.89	98.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	674,862.33	0.00	674,862.33	970,053.31	0.00	970,053.31	43.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	671,074.85	71,245.89	742,320.74				
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	(209.77)	0.00	(209.77)				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	50,000.00	0.00	50,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,258.41	0.00	3,258.41				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

			2024-25 Estimated Actuals			2025-26 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			724,623.49	71,245.89	795,869.38				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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)			724,623.49	71,245.89	795,869.38				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,438,164.00	0.00	3,438,164.00	3,463,836.00	0.00	3,463,836.00	0.7%
Education Protection Account State Aid - Current Year		8012	254,573.00	0.00	254,573.00	253,387.00	0.00	253,387.00	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,000.00	0.00	15,000.00	12,383.00	0.00	12,383.00	-17.4%
Timber Yield Tax		8022	3,500.00	0.00	3,500.00	2,332.00	0.00	2,332.00	-33.4%
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	3,105,357.00	0.00	3,105,357.00	3,213,922.00	0.00	3,213,922.00	3.5%
Unsecured Roll Taxes		8042	94,000.00	0.00	94,000.00	96,900.00	0.00	96,900.00	3.1%
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			2024-25 Estimated Actuals			2025-26 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			6,910,594.00	0.00	6,910,594.00	7,042,760.00	0.00	7,042,760.00	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	(2,018,350.00)	0.00	(2,018,350.00)	(2,077,621.00)	0.00	(2,077,621.00)	2.9%
Property Taxes Transfers		8097	0.00	38,276.00	38,276.00	0.00	38,276.00	38,276.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,867,244.00	38,276.00	4,905,520.00	4,940,139.00	38,276.00	4,978,415.00	1.5%
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	29,468.00	29,468.00	0.00	29,570.00	29,570.00	0.3%
Special Education Discretionary Grants		8182	0.00	2,500.00	2,500.00	0.00	3,220.00	3,220.00	28.8%
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		57,631.00	57,631.00		58,000.00	58,000.00	0.6%
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		7,592.00	7,592.00		7,600.00	7,600.00	0.1%
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%

Description			2024-25 Estimated Actuals			2025-26 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 Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		184,382.00	184,382.00		10,000.00	10,000.00	-94.6%
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	22,765.00	22,765.00	0.00	22,995.00	22,995.00	1.0%
TOTAL, FEDERAL REVENUE			0.00	304,338.00	304,338.00	0.00	131,385.00	131,385.00	-56.8%
OTHER STATE REVENUE									
Other State Apportionments									
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	35,000.00	35,000.00	New
Mandated Costs Reimbursements		8550	5,154.00	0.00	5,154.00	5,506.00	0.00	5,506.00	6.8%
Lottery - Unrestricted and Instructional Materials		8560	38,993.00	16,740.00	55,733.00	39,900.00	17,130.00	57,030.00	2.3%
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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		103,249.00	103,249.00		200,000.00	200,000.00	93.7%
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%
Arts and Music in Schools (Prop 28)	6770	8590		29,729.00	29,729.00		29,729.00	29,729.00	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	40,400.00	284,774.00	325,174.00	59,024.00	292,464.00	351,488.00	8.1%
TOTAL, OTHER STATE REVENUE			84,547.00	434,492.00	519,039.00	104,430.00	574,323.00	678,753.00	30.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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									
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	45,000.00	0.00	45,000.00	35,000.00	0.00	35,000.00	-22.2%
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	35,000.00	35,000.00	0.00	25,000.00	25,000.00	-28.6%
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	159,093.00	1,971.00	161,064.00	261,500.00	2,000.00	263,500.00	63.6%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	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		161,230.00	161,230.00		155,485.00	155,485.00	-3.6%
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			204,093.00	198,201.00	402,294.00	296,500.00	182,485.00	478,985.00	19.1%
TOTAL, REVENUES			5,155,884.00	975,307.00	6,131,191.00	5,341,069.00	926,469.00	6,267,538.00	2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,686,968.72	248,131.60	1,935,100.32	1,411,793.01	223,512.94	1,635,305.95	-15.5%
Certificated Pupil Support Salaries		1200	86,343.62	100,620.10	186,963.72	120,883.95	68,493.04	189,376.99	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	266,684.41	31,388.68	298,073.09	295,122.06	0.00	295,122.06	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,039,996.75	380,140.38	2,420,137.13	1,827,799.02	292,005.98	2,119,805.00	-12.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	475,334.74	384,105.42	859,440.16	493,794.23	247,515.48	741,309.71	-13.7%
Classified Support Salaries		2200	144,400.32	0.00	144,400.32	117,825.84	0.00	117,825.84	-18.4%
Classified Supervisors' and Administrators' Salaries		2300	148,464.24	0.00	148,464.24	140,379.36	0.00	140,379.36	-5.4%
Clerical, Technical and Office Salaries		2400	159,155.36	0.00	159,155.36	163,723.20	0.00	163,723.20	2.9%
Other Classified Salaries		2900	11,521.07	34,862.42	46,383.49	0.00	32,801.89	32,801.89	-29.3%
TOTAL, CLASSIFIED SALARIES			938,875.73	418,967.84	1,357,843.57	915,722.63	280,317.37	1,196,040.00	-11.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	417,255.93	231,489.62	648,745.55	359,171.70	255,662.54	614,834.24	-5.2%
PERS		3201-3202	265,360.68	47,138.55	312,499.23	228,791.40	38,997.60	267,789.00	-14.3%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	105,691.56	20,053.16	125,744.72	94,488.47	11,691.36	106,179.83	-15.6%
Unemployment Insurance		3401-3402	664,857.77	81,206.25	746,064.02	642,839.97	100,078.03	742,918.00	-0.4%
Workers' Compensation		3501-3502	1,618.97	207.22	1,826.19	1,365.48	162.87	1,528.35	-16.3%
OPEB, Allocated		3601-3602	26,628.13	3,604.60	30,232.73	22,736.76	2,673.82	25,410.58	-16.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	9,946.00	0.00	9,946.00	New
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	10,276.00	0.00	10,276.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,491,689.04	383,699.40	1,875,388.44	1,359,339.78	409,266.22	1,768,606.00	-5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	26,745.17	27,798.97	54,544.14	5,000.00	15,655.00	20,655.00	-62.1%
Books and Other Reference Materials		4200	10,060.00	0.00	10,060.00	9,400.00	0.00	9,400.00	-6.6%
Materials and Supplies		4300	58,345.66	29,219.59	87,565.25	51,875.00	27,275.00	79,150.00	-9.6%
Noncapitalized Equipment		4400	46,600.00	16,315.00	62,915.00	6,750.00	0.00	6,750.00	-89.3%
Food		4700	0.00	4,000.00	4,000.00	0.00	4,500.00	4,500.00	12.5%
TOTAL, BOOKS AND SUPPLIES			141,750.83	77,333.56	219,084.39	73,025.00	47,430.00	120,455.00	-45.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	263,909.52	325,548.00	589,457.52	342,623.00	437,915.00	780,538.00	32.4%
Travel and Conferences		5200	31,180.00	380.00	31,560.00	26,120.00	500.00	26,620.00	-15.7%
Dues and Memberships		5300	17,075.00	0.00	17,075.00	15,133.00	0.00	15,133.00	-11.4%
Insurance		5400 - 5450	60,422.00	0.00	60,422.00	60,939.00	0.00	60,939.00	0.9%
Operations and Housekeeping Services		5500	61,250.00	7,650.00	68,900.00	51,060.00	18,000.00	69,060.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,342.60	30,064.78	42,407.38	8,750.00	4,500.00	13,250.00	-68.8%
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	127,925.00	244,270.00	372,195.00	129,025.00	342,270.00	471,295.00	26.6%
Communications		5900	16,279.00	0.00	16,279.00	15,430.00	0.00	15,430.00	-5.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			590,383.12	607,912.78	1,198,295.90	649,080.00	803,185.00	1,452,265.00	21.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	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	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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		7310	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
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			5,202,545.47	1,868,203.96	7,070,749.43	4,824,816.43	1,832,354.57	6,657,171.00	-5.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	140,646.00	0.00	140,646.00	75.8%
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	2,385,280.10	0.00	2,385,280.10	2,951,000.00	0.00	2,951,000.00	23.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,465,280.10	0.00	2,465,280.10	3,091,646.00	0.00	3,091,646.00	25.4%
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	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,385,280.10	0.00	2,385,280.10	2,251,000.00	0.00	2,251,000.00	-5.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,435,280.10	0.00	2,435,280.10	2,301,000.00	0.00	2,301,000.00	-5.5%
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									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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 Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	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	(868,500.00)	868,500.00	0.00	(1,015,466.00)	1,015,466.00	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			(868,500.00)	868,500.00	0.00	(1,015,466.00)	1,015,466.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(838,500.00)	868,500.00	30,000.00	(224,820.00)	1,015,466.00	790,646.00	2,535.5%

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

			2024-25 Estimated Actuals			2025-26 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	4,867,244.00	38,276.00	4,905,520.00	4,940,139.00	38,276.00	4,978,415.00	1.5%
2) Federal Revenue		8100-8299	0.00	304,338.00	304,338.00	0.00	131,385.00	131,385.00	-56.8%
3) Other State Revenue		8300-8599	84,547.00	434,492.00	519,039.00	104,430.00	574,323.00	678,753.00	30.8%
4) Other Local Revenue		8600-8799	204,093.00	198,201.00	402,294.00	296,500.00	182,485.00	478,985.00	19.1%
5) TOTAL, REVENUES			5,155,884.00	975,307.00	6,131,191.00	5,341,069.00	926,469.00	6,267,538.00	2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,455,878.10	1,546,993.11	5,002,871.21	3,048,201.52	1,651,937.33	4,700,138.85	-6.1%
2) Instruction - Related Services	2000-2999		497,827.33	41,176.68	539,004.01	503,785.27	9,788.00	513,573.27	-4.7%
3) Pupil Services	3000-3999		392,669.82	221,896.15	614,565.97	504,440.13	127,362.24	631,802.37	2.8%
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		514,177.18	9,767.00	523,944.18	494,760.89	9,767.00	504,527.89	-3.7%
8) Plant Services	8000-8999		341,993.04	48,371.02	390,364.06	273,628.62	33,500.00	307,128.62	-21.3%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,202,545.47	1,868,203.96	7,070,749.43	4,824,816.43	1,832,354.57	6,657,171.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(46,661.47)	(892,896.96)	(939,558.43)	516,252.57	(905,885.57)	(389,633.00)	-58.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,465,280.10	0.00	2,465,280.10	3,091,646.00	0.00	3,091,646.00	25.4%
b) Transfers Out		7600-7629	2,435,280.10	0.00	2,435,280.10	2,301,000.00	0.00	2,301,000.00	-5.5%
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	(868,500.00)	868,500.00	0.00	(1,015,466.00)	1,015,466.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(838,500.00)	868,500.00	30,000.00	(224,820.00)	1,015,466.00	790,646.00	2,535.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(885,161.47)	(24,396.96)	(909,558.43)	291,432.57	109,580.43	401,013.00	-144.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,563,782.21	135,379.42	1,699,161.63	678,620.74	110,982.46	789,603.20	-53.5%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,563,782.21	135,379.42	1,699,161.63	678,620.74	110,982.46	789,603.20	-53.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,563,782.21	135,379.42	1,699,161.63	678,620.74	110,982.46	789,603.20	-53.5%
2) Ending Balance, June 30 (E + F1e)			678,620.74	110,982.46	789,603.20	970,053.31	220,562.89	1,190,616.20	50.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,258.41	0.00	3,258.41	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	110,982.46	110,982.46	0.00	220,562.89	220,562.89	98.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	674,862.33	0.00	674,862.33	970,053.31	0.00	970,053.31	43.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	4,496.58	21,636.95
6300	Lottery: Instructional Materials	472.31	472.31
6500	Special Education	22,406.79	21,451.85
6546	Mental Health-Related Services	0.00	17,338.00
6547	Special Education Early Intervention Preschool Grant	0.00	21,557.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	46,404.44	81,404.44
7810	Other Restricted State	27.00	27.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	37,175.34	56,675.34
Total, Restricted Balance		110,982.46	220,562.89



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Budget Development

2025-26

FORM 8

Student Body Account

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	19,887.57	19,887.57	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,887.57	19,887.57	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,887.57	19,887.57	0.0%
2) Ending Balance, June 30 (E + F1e)			19,887.57	19,887.57	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	19,887.57	19,887.57	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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,887.57		
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			19,887.57		
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)			19,887.57		
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%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%



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Budget Development

2025-26

FORM 13

Cafeteria Special Revenue Fund

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,872.95	0.00	-100.0%
3) Other State Revenue		8300-8599	175,153.97	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,000.00	0.00	-100.0%
5) TOTAL, REVENUES			245,026.92	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,954.95	0.00	-100.0%
3) Employee Benefits		3000-3999	78,138.78	0.00	-100.0%
4) Books and Supplies		4000-4999	114,949.23	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,880.90	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			310,923.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,896.94)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,896.94)	50,000.00	-414.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,704.48	13,807.54	-53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,704.48	13,807.54	-53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,704.48	13,807.54	-53.5%
2) Ending Balance, June 30 (E + F1e)			13,807.54	63,807.54	362.1%
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	12,807.54	63,807.54	398.2%
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	(1,854.53)		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			(854.53)		
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	50,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			50,000.00		
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)			(50,854.53)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	52,872.95	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,872.95	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	175,153.97	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			175,153.97	0.00	-100.0%
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	2,000.00	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	15,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			17,000.00	0.00	-100.0%
TOTAL, REVENUES			245,026.92	0.00	-100.0%
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	71,455.32	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	44,499.63	0.00	-100.0%



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Budget Development

2025-26

FORM 14

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	50.00	0.00	-100.0%
5) TOTAL, REVENUES			25,050.00	25,000.00	-0.2%
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	4,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	21,488.19	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,488.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(438.19)	25,000.00	-5,805.3%
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)			(438.19)	25,000.00	-5,805.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	438.19	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			438.19	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			438.19	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	25,000.00	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	25,000.00	New
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	3,000.82		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			3,000.82		
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)			3,000.82		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	0.0%
LCFF 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	50.00	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			50.00	0.00	-100.0%
TOTAL, REVENUES			25,050.00	25,000.00	-0.2%
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%



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Budget Development

2025-26

FORM 17

Special Reserve Fund Other Than Capital Outlay Projects

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	7,000.00	0.00	-100.0%
5) TOTAL, REVENUES			7,000.00	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	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)			7,000.00	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	80,000.00	80,700.00	0.9%
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			(80,000.00)	(80,700.00)	0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,000.00)	(80,700.00)	10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,027.26	177,027.26	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,027.26	177,027.26	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,027.26	177,027.26	-29.2%
2) Ending Balance, June 30 (E + F1e)			177,027.26	96,327.26	-45.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	177,027.26	96,327.26	-45.6%
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	175,996.15		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			175,996.15		
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)			175,996.15		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	0.00	-100.0%
TOTAL, REVENUES			7,000.00	0.00	-100.0%
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	80,000.00	80,700.00	0.9%
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			80,000.00	80,700.00	0.9%
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)			(80,000.00)	(80,700.00)	0.9%



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Budget Development

2025-26

FORM 20

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	9,000.00	0.00	-100.0%
5) TOTAL, REVENUES			9,000.00	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	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)			9,000.00	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	59,946.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(59,946.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	(59,946.00)	-766.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,762.53	257,762.53	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,762.53	257,762.53	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,762.53	257,762.53	3.6%
2) Ending Balance, June 30 (E + F1e)			257,762.53	197,816.53	-23.3%
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	257,762.53	197,816.53	-23.3%
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	255,699.91		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			255,699.91		
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)			255,699.91		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	9,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	0.00	-100.0%
TOTAL, REVENUES			9,000.00	0.00	-100.0%
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	59,946.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	59,946.00	New
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)			0.00	(59,946.00)	New



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Budget Development

2025-26

FORM 21

Building Fund

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	160,000.00	0.00	-100.0%
5) TOTAL, REVENUES			160,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,121.99	0.00	-100.0%
3) Employee Benefits		3000-3999	9,275.82	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	108,756.69	0.00	-100.0%
6) Capital Outlay		6000-6999	4,420,480.50	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			4,574,635.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,414,635.00)	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	4,414,635.00	0.00	-100.0%
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			4,414,635.00	0.00	-100.0%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	4,231,494.32		
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	2024-25 Estimated Actuals	2025-26 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			4,231,494.32		
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)			4,231,494.32		
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	160,000.00	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			160,000.00	0.00	-100.0%
TOTAL, REVENUES			160,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%



Harmony
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Budget Development

2025-26

FORM 25

Capital Facilities Fund

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	7,250.00	0.00	-100.0%
5) TOTAL, REVENUES			7,250.00	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	6,800.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,248.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,889.89	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,937.89	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,687.89)	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)			(22,687.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,022.17	46,334.28	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,022.17	46,334.28	-32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,022.17	46,334.28	-32.9%
2) Ending Balance, June 30 (E + F1e)			46,334.28	46,334.28	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	46,334.28	46,334.28	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	47,424.48		
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	2024-25 Estimated Actuals	2025-26 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			47,424.48		
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)			47,424.48		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,250.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,250.00	0.00	-100.0%
TOTAL, REVENUES			7,250.00	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%



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Budget Development

2025-26

FORM 40

Special Reserve Fund Capital Outlay Projects

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	505,000.00	700,000.00	38.6%
5) TOTAL, REVENUES			505,000.00	700,000.00	38.6%
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	20,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			485,000.00	700,000.00	44.3%
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	700,000.00	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			0.00	(700,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			485,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,545.78	582,545.78	497.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,545.78	582,545.78	497.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,545.78	582,545.78	497.2%
2) Ending Balance, June 30 (E + F1e)			582,545.78	582,545.78	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	582,545.78	582,545.78	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	102,217.73		
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	2024-25 Estimated Actuals	2025-26 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			102,217.73		
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)			102,217.73		
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	5,000.00	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	500,000.00	700,000.00	40.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			505,000.00	700,000.00	38.6%
TOTAL, REVENUES			505,000.00	700,000.00	38.6%
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%

10. B. Educational Protection Account (EPA)

Quick Summary / Abstract

School districts and charter schools (LEAs) receive funds from the Education Protection Account (EPA) based on their proportionate share for the statewide revenue limit amount and general purpose block grant funding. A corresponding reduction is made to an LEA's LCFF-state aid equal to the amount of their EPA entitlement. There is a minimum funding of \$200 per ADA and LEAs receive their EPA entitlements quarterly.

Recommendation

For the to Board consider approval of the Education Protection Account, which authorizes the district to determine spending of the Educational Protection Account funds.

Supporting Documents



EPA Accounting

Expenditures through: June 30, 2025**For Fund 01, Resource 1400 Education Protection Account**

		Est. Actuals 2024-25	Est. Entitlement 2025-26
Description	Object Codes	Amount	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00
Revenue Limit Sources	8010-8099	74,145.00	81,786.00
Federal Revenue	8100-8299	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00
Deferred Revenue	9650	0.00	0.00
TOTAL AVAILABLE		74,145.00	81,786.00
EXPENDITURES AND OTHER FINANCING USES			
(Objects 1000-7999)			
Instruction	1000-1999	74,145.00	81,786.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00
School Administration	2700	0.00	0.00
Pupil Services			
Guidance and Counseling Services	3110	0.00	0.00
Psychological Services	3120	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00
Health Services	3140	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00
Pupil Testing Services	3160	0.00	0.00
Pupil Transportation	3600	0.00	0.00
Food Services	3700	0.00	0.00
Other Pupil Services	3900	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00
Community Services	5000-5999	0.00	0.00
Enterprise	6000-6999	0.00	0.00
General Administration	7000-7999	0.00	0.00
Plant Services	8000-8999	0.00	0.00
Other Outgo	9000-9999	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		74,145.00	81,786.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00	0.00

Note to user:

Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.

The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.

2020-21 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Salmon Creek Charter - Fund 03

Expenditures through: June 30, 2025

For Fund 03, Resource 1400 Education Protection Account

		Est. Actuals 2024-25	Est. Entitlement 2025-26
Description	Object Codes	Amount	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00
Revenue Limit Sources	8010-8099	172,845.00	171,601.00
Federal Revenue	8100-8299	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00
Deferred Revenue	9650	0.00	0.00
TOTAL AVAILABLE		172,845.00	171,601.00
EXPENDITURES AND OTHER FINANCING USES			
(Objects 1000-7999)			
Instruction	1000-1999	172,845.00	171,601.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00
School Administration	2700	0.00	0.00
Pupil Services			
Guidance and Counseling Services	3110	0.00	0.00
Psychological Services	3120	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00
Health Services	3140	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00
Pupil Testing Services	3160	0.00	0.00
Pupil Transportation	3600	0.00	0.00
Food Services	3700	0.00	0.00
Other Pupil Services	3900	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00
Community Services	5000-5999	0.00	0.00
Enterprise	6000-6999	0.00	0.00
General Administration	7000-7999	0.00	0.00
Plant Services	8000-8999	0.00	0.00
Other Outgo	9000-9999	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		172,845.00	171,601.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00	0.00

10. C. Presentation of the Harmony Union School District Local Control Assessment Plan [LCAP] for the 2025-2026 school year

Recommendation

Information only- the Board will consider for approval the Harmony Union School District Local Control Assessment Plan for the 2025-2026 school year at the meeting to be held on June 13 at 9:30 am.

Contact Person

Matthew Morgan- Superintendent/Principal, Stefanie Coe, Assistant Principal

10. D. Consideration of Successor Contract Tentative Agreement between HUTA (Harmony Union Teachers Association) and HUSD for school year 2025-26

Quick Summary / Abstract

Successor Contract, Tentative Agreement between HUTA (Harmony Union Teachers Association) and HUSD for school year 2025-26

Recommendation

That the board approve the Consideration of Successor Contract Tentative Agreement between HUTA (Harmony Union Teachers Association) and HUSD for school year 2025-26

10. E. Consideration of Memorandum of Understanding between the District and CSEA for 2025-26

Recommendation

That the board approve the Memorandum of Understanding between the District and CSEA for 2025-26

10. F. Consideration of salary schedules: Classified Employees for 2025-26

Recommendation

That the board approve the salary schedules for classified employees for 2025-26

Supporting Documents



Draft 2025-26 Classified Salary Schedule

2025-26 Classified Salary Schedule							
Salary Range:		A	B	C	D	E	F
Positions		Instructional Assistant	Paraeducator Instructional Assistant	Custodial and Maintenance Technician	Academic Intervention Specialist	Head of Custodial and Maintenance	Head of Food Services
			Paraeducator Bilingual Services Instructional Assistant	Food Services Assistant	Aftercare Coordinator	Head of Farm and Garden	
			Paraeducator Special Education Assistant	Student Resource Advisor	Library and Media Services Technician		
			Paraeducator Special Education Temporary Assistant				
			Farm and Garden Assistant				
% of Pivot #		50.0%	60.0%	70.0%	80.0%	90.0%	100.0%
1		20.67	24.80	28.93	33.07	37.20	41.33
2	2.00%	21.08	25.30	29.51	33.73	37.94	42.16
3	2.00%	21.50	25.80	30.10	34.40	38.70	43.00
4	2.00%	21.93	26.32	30.70	35.09	39.48	43.86
5	2.00%	22.37	26.84	31.32	35.79	40.27	44.74
6	1.00%	22.59	27.11	31.63	36.15	40.67	45.19
7	1.00%	22.82	27.38	31.95	36.51	41.08	45.64
8	1.00%	23.05	27.66	32.27	36.88	41.49	46.10
9	1.00%	23.28	27.93	32.59	37.25	41.90	46.56
10	1.00%	23.51	28.21	32.92	37.62	42.32	47.02
11	0.50%	23.51	28.35	33.08	37.81	42.53	47.26
12	0.50%	23.51	28.50	33.25	37.99	42.74	47.49
13	0.50%	23.51	28.64	33.41	38.18	42.96	47.73
14	0.50%	23.51	28.78	33.58	38.38	43.17	47.97
15	0.50%	23.51	28.93	33.75	38.57	43.39	48.21

BA \$1,000
Masters/Credential \$1,000

*See Step 1 for Substitute rates

1. Change the salary schedule algorithm
2. Change Range/Column assignments for some positions
3. Awarding additional service credit for years accrued after reaching step 5 in the job assignment

Board Approved:

10. G. Consideration of salary schedules: Certificated Employees for 2025-26

Recommendation

That the board approve the salary schedules for Certificated Employees for 2025-26

Supporting Documents



Draft 2025-26 Credential Salary Schedule

HARMONY UNION SCHOOL DISTRICT
CERTIFICATED SALARY SCHEDULE
FISCAL YEAR 2025-26

A 3.0 % increase was applied to the 2024-25 Salary Schedule effective July 1, 2025
Contract: 186 contract days for 2025-26

COLUMN	1	2	3	4
	BA<45	BA+45	BA+60	BA+75
STEP				
1	68,027	70,748	73,578	76,522
2	70,238	73,048	75,970	79,009
3	72,521	75,422	78,439	81,576
4	74,878	77,873	80,988	84,228
5	77,311	80,404	83,620	86,965
6	79,824	83,017	86,338	89,791
7	82,418	85,715	89,144	92,709
8	85,097	88,501	92,041	95,723
9	87,863	91,377	95,032	98,834
10	90,718	94,347	98,121	102,046
11	92,533	96,234	100,083	104,087
12	94,383	98,159	102,085	106,168
13	96,271	100,122	104,127	108,292
14	98,196	102,124	106,209	110,457
15	100,160	104,167	108,333	112,667
16	102,163	106,250	110,500	114,920
17	104,207	108,375	112,710	117,218
18	106,291	110,542	114,964	119,563
19	108,417	112,753	117,263	121,954
20	110,585	115,008	119,609	124,393
21	112,520	117,021	121,702	126,570
22	114,489	119,069	123,832	128,785
23	116,493	121,153	125,999	131,039
24	118,531	123,273	128,204	133,332
25	120,606	125,430	130,447	135,665

Hourly rate: \$77.24
Highest step: \$135,665
Masters Stipend: 2% of Column 1, Step 1
Doctorate/PhD Stipend: 2% of Column 1, Step 1
1/2 Day Rate for Substitute: \$150
Daily Rate for Substitute: \$250
Long Term Daily Rate for Sub: \$300

Salary Schedule Algorithm & Calculations

Column 1 Step 1 is the Foundation Salary cell used to calculate Initial column value
Column 2 Step 1 is 4% greater than Column 1 Step 1
Column 3 Step 1 is 4% greater than Column 2 Step 1
Column 4 Step 1 is 4% greater than Column 3 Step 1
Steps 2 through 10 increase by 3.25% of the step above
Steps 11 through 20 increase by 2% of the step above
Steps 21 through 25 increase by 1.75% of the step above
Hourly Rate is Column 3, Step 10 / Annual Contract hours (2025-26 = 1270.38hrs/yr)

1.0 FTE increase 1 step/year

New hires may receive up to 7 years of credit for prior experience.

With board approval, the District may give more than 7 years credit.

Board Approved: _____

10. H. Consideration of contract for Superintendent/Principal

Recommendation

That the board approve the contract for Superintendent/Principal for the 2025-26 school year.

10. I. Consideration of salary schedules: CBO, Assistant Principal, Superintendent/Principal for 2025-26

Recommendation

That the board approve the salary schedules for CBO, Assistant Principal, Superintendent/Principal for 2025-26

10. J. Consideration of adoption of new ELA Curriculum for grades K-3: Heggerty

Recommendation

That the board adopts new ELA Curriculum for grades K-3: Heggerty

10. K. Consideration of adoption of ELA Reading/Writing Curriculum Pilots for grades 4-8 for 2025-26 school year

Recommendation

That the board approves ELA Reading/Writing Curriculum Pilots for grades 4-8 for 2025-26 school year

10. L. Consideration of California Reading Difficulties Risk Screener Adoption ED 53008

Recommendation

That the board adopt California Reading Difficulties Risk Screener Adoption ED 53008

Supporting Documents



Ed Code 53008 Reading Screener



CA_mCLASS_Packages-Pricing_Inside-1



EDSource Article on Reading Screener

State of California

EDUCATION CODE

Section 53008

53008. (a) (1) The Legislature finds and declares that screening pupils for risk of reading difficulties, including dyslexia, is one of many tools that educators can employ to gain information about how to support their pupils' learning. Screening should be considered part of a school's comprehensive instructional strategy, and should be used by educators like other types of formative and summative assessments: to inform individualized instruction, measure a pupil's progress, identify pupil learning needs, and enable parents and educators to discuss pupil needs in a more informed way.

(2) The Legislature further finds and declares that early identification and intervention with evidence-based early literacy instructional strategies and materials improves literacy outcomes for pupils at risk of, and with, reading difficulties, including dyslexia. Dyslexia is the most common learning disability; however, many pupils on the dyslexia spectrum struggle every day to read without proper identification and support. By screening all pupils for risk of reading difficulties early, California can help families and teachers achieve the best learning and life outcomes for all pupils and close academic achievement gaps.

(3) It is the intent of the Legislature that local educational agencies be provided funding to offset costs related to administering pupil screenings pursuant to this section if the Commission on State Mandates determines that this section contains costs mandated by the state, pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

(b) On or before January 31, 2024, the state board shall appoint an independent panel of experts for the purpose of creating an approved list of evidence-based, culturally, linguistically, and developmentally appropriate screening instruments for pupils in kindergarten and grades 1 and 2 to assess pupils for risk of reading difficulties, including possible neurological disorders such as dyslexia, pursuant to this section. The state board shall not appoint any person to the panel of experts with a financial interest in the screening instruments under consideration. The state board shall establish a review process, including how screening instruments will be evaluated against the criteria specified in subdivision (g), for the panel to use to evaluate and approve screening instruments. This subdivision does not prohibit the state board from periodically reconstituting this expert panel or updating the review process, nor does it prohibit the expert panel from periodically amending the list of screening instruments described in subdivision (c) at the request of the state board.

(c) (1) The work of the panel of experts appointed by the state board pursuant to subdivision (b) is subject to the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2 of

the Government Code) and all meetings of the panel are subject to the Bagley-Keene Open Meeting Act.

(2) On or before December 31, 2024, the panel of experts appointed by the state board shall, at a regularly scheduled public meeting, vote to approve a list of screening instruments pursuant to the review process and evaluation criteria established by the state board pursuant to subdivision (b). The list shall include screening instruments that are developed both for English-speaking pupils and for non-English speaking pupils, in languages reflecting the primary languages of pupils in the state, to the extent assessments in those languages are available. The panel of experts shall also identify information about the appropriate administration of each screening instrument, including the appropriate grade or grades for administration of each screening instrument.

(d) On or before June 30, 2025, the governing board or body of a local educational agency serving pupils in kindergarten or grades 1 or 2 shall adopt, at a public meeting, one or more screening instruments from the list adopted pursuant to subdivision (c) to assess pupils for risk of reading difficulties pursuant to this section. The screening instrument or instruments adopted shall provide assessments for both English-speaking pupils and non-English speaking pupils, in languages reflecting the primary languages of pupils in the local educational agency, to the extent assessments in those languages are available.

(e) Commencing no later than the 2025–26 school year, and annually thereafter, a local educational agency serving pupils in kindergarten or grades 1 or 2 shall assess each pupil in kindergarten and grades 1 and 2 for risk of reading difficulties using the screening instrument or instruments adopted by the governing board or body of the local educational agency pursuant to subdivision (d), unless the pupil’s parent or guardian opts out of the screening in writing. In determining when during the school year to administer each screening instrument, a local educational agency shall consider whether pupils have received sufficient instruction in foundational reading skills to support a valid assessment. Nothing in this section restricts local educational agencies from providing additional pupil screenings or diagnostic evaluations, as appropriate. Employees administering screening instruments shall be appropriately trained to administer the instrument.

(f) If a pupil enrolls for the first time in kindergarten or grades 1 or 2 after the screening instrument or instruments have been administered to all pupils in the given grade in that school year pursuant to subdivision (e), the local educational agency shall assess the pupil using the screening instrument or instruments adopted by the governing board or body of the local educational agency pursuant to subdivision (d) within 45 calendar days of enrollment, unless the pupil’s parent or guardian opts out of the screening in writing, or unless the parent or guardian provides documentation or the local educational agency has documentation that the pupil has had a similar screening in their prior school for their current grade and the parent or guardian was made aware of the results.

(g) (1) To support the adoption of high-quality screening instruments that minimize the overidentification or underidentification of pupils’ risk of reading difficulties, and

offer meaningful information for followup, the state board shall consider the extent to which a screening instrument addresses the following factors when adopting evaluation criteria pursuant to subdivision (b):

(A) Use of direct measurement, supplemented by other pupil data, to determine if a pupil is at risk of a reading difficulty, including dyslexia.

(B) Measurement of domains that may predict dyslexia and other reading disorders, including, but not limited to, measures of oral language, phonological and phonemic awareness, decoding skills, letter-sound knowledge, knowledge of letter names, rapid automatized naming, visual attention, reading fluency, vocabulary, and language comprehension.

(C) Evidence that the tool is normed and validated using a contemporary multicultural and multilanguage sample of pupils, with outcome data for pupils whose home language is a language other than English as well as those who are native English speakers.

(D) Integration of relevant pupil demographic information, such as home language, English language fluency, and access to prekindergarten education, to more fully understand a pupil's performance.

(E) Guidance and resources for educators regarding how to administer screening instruments, interpret results, explain results to families, including in pupils' primary languages, and determine further educational strategies, assessments, diagnostics, and interventions that should be considered and that are specific to each type of pupil result. Guidance and resources provided pursuant to this subparagraph shall be informed by the English Language Arts/English Language Development Framework for California Public Schools developed pursuant to Section 60207 and the California Dyslexia Guidelines developed pursuant to Section 56335, as well as knowledge of effective interventions for the specific needs of individual pupils, and shall reflect a tiered interventions model aligned with the Multi-Tiered Systems of Support.

(2) Assessments administered pursuant to this section shall not be considered an evaluation or diagnostic tool to establish eligibility for special education and related services pursuant to the federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 et seq.), or an evaluation to determine eligibility for a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794). However, assessments administered pursuant to this section shall not be used to delay the child find process required under the federal Individuals with Disabilities Education Act. Additionally, assessments administered pursuant to this section may be used by a local educational agency to recommend that a pupil receive further assessment and evaluation to establish eligibility for special education and related services pursuant to the federal Individuals with Disabilities Education Act, or to determine eligibility for a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973.

(h) Pupils who do not speak sufficient English to be screened with an English-language instrument shall be screened pursuant to this section in their primary language if a screening instrument in their primary language approved pursuant to subdivision (c) is available. If a screening instrument is not available in at least one language in which a pupil is proficient, before the pupil can be screened, the pupil's

risk for reading difficulties shall be evaluated through an analysis of the pupil's developmental history, educational history, and literacy progress, taking into account the pupil's home background and evolving English language abilities, including speaking, listening, reading, spelling, and writing, consistent with the California Dyslexia Guidelines. Components of screening instruments that do not require English language proficiency may be used in this evaluation. When a pupil acquires sufficient English language knowledge and fluency to be able to be assessed using a screening instrument pursuant to this section, or if a screening instrument in their primary language becomes available, the local educational agency shall assess that pupil using the appropriate screening instrument.

(i) A pupil may be exempted from the requirements of this section with the prior written consent of the parent or guardian if any of the following criteria are satisfied:

(1) The pupil has a current identification or diagnosis of a reading difficulty, reading disorder, or other disability.

(2) The pupil is eligible for special education and related services pursuant to the federal Individuals with Disabilities Education Act or a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973.

(3) The pupil is in the process of being assessed for eligibility for special education and related services pursuant to the federal Individuals with Disabilities Education Act or a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, and the pupil is being evaluated with diagnostic assessments that make screening pursuant to this section redundant.

(j) A local educational agency shall provide parents or guardians of pupils eligible for screening pursuant to this section with information about the screening, including the date or dates of the screening and instructions for how parents or guardians can opt out of the screening on behalf of their child, no later than 15 calendar days before the administration of the screening instrument or instruments. A local educational agency is encouraged to provide information about screening pursuant to this section with other back-to-school materials at the beginning of the school year.

(k) Pupil results from assessments administered pursuant to this section shall be made available to the pupil's parent or guardian in a timely manner, but no more than 45 calendar days from the date the assessment was administered. These results shall include information about how to interpret the results, as well as the next steps pursuant to subdivision (l), if applicable.

(l) Screening results shall be used as a flag for potential risk of reading difficulties, not as a diagnosis of a disability. Results from a screening instrument shall be used as part of a broader process that further evaluates pupil needs and progress, identifies supports for classroom instruction, enables targeted individual intervention as needed, and allows for further diagnosis if concerns do not resolve. Accordingly, if a pupil is identified as being at risk of having reading difficulties after being screened pursuant to this section, the local educational agency shall provide the pupil with supports and services, appropriate to the specific challenges identified by the screening instrument and other pertinent information about the pupil, which may include, among other supports and services, any of the following:

- (1) Evidence-based literacy instruction focused on the pupil's specific needs.
- (2) Progress monitoring.
- (3) Early intervention in the regular general education program.
- (4) One-on-one or small group tutoring.
- (5) Further evaluation or diagnostic assessment.

(m) Results of an assessment administered pursuant to this section shall not be used for any high-stakes purpose, including, but not limited to, teacher or other school staff evaluation, accountability, pupil grade promotion or retention, identification for gifted or talented education, reclassification of English learners, or identification as an individual with exceptional needs.

(n) Notifications to parents or guardians provided pursuant to this section shall comply with the translation requirements set forth in Section 48985.

(o) For purposes of this section, the following definitions apply:

(1) "English learner" has the same meaning as defined in subdivision (a) of Section 306.

(2) "Kindergarten" shall not include transitional kindergarten, as defined in subdivision (d) of Section 48000.

(3) "Local educational agency" means a school district, county office of education, or charter school.

(4) "Reading difficulties" means a barrier that impacts a pupil's ability to learn to read or improve reading abilities, including dyslexia.

(5) "Screening instrument" means a brief tool administered by an appropriately trained school employee, including, but not limited to, a certificated teacher of record, measuring discrete areas to determine pupils at risk of reading difficulties, including dyslexia.

(Amended by Stats. 2024, Ch. 38, Sec. 79. (SB 153) Effective June 29, 2024.)



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State-approved pricing for Grades K–6

mCLASS DIBELS 8th Edition annual license

- \$9 per student (1 year)
- \$7 per student (2+ years)

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STRENGTHEN: Choose one of the following topics.

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Package #1

The Launch in this package is delivered as a single session.

- Launch, one 6-hour on-site
- Strengthen, one 3-hour on-site
- Coach, one 6-hour on-site

Package price: \$8,900

Package #2

The Launch in this package is delivered in two parts. Part 1 is on-site and Part 2 is remote. Sessions are scheduled separately.

- Launch, one 3-hour on-site plus one 3-hour remote
- Strengthen, one 3-hour on-site
- Coach, one 6-hour on-site

Package price: \$8,950

Package #3

The Launch in this package is delivered in two parts. Both parts are on-site and scheduled separately.

- Launch, two 3-hour on-site
- Strengthen, one 3-hour on-site
- Coach, one 6-hour on-site

Package price: \$10,700

Package #4

For districts with K–2 enrollment under 375

The Launch in this package is delivered in either one remote session or two remote sessions.

- Launch, one 6-hour or two 3-hour remote
- Strengthen, one 3-hour remote
- Coach, one 6-hour remote

Package price: \$3,000

LITERACY

State takes another step toward mandatory testing for reading difficulties in 2025

Panel of experts chooses reading difficulty screeners that districts can use for kindergarten through second grade

JOHN FENSTERWALD AND ZAIDEE STAVELY

PUBLISHED DECEMBER 18, 2024

[4 COMMENTS](#)



Students at Theodore Roosevelt Elementary School in the Burbank Unified School District practice their reading skills.

Credit: Jordan Strauss/AP Images

A panel of reading experts has designated the tests that school districts can use to identify reading difficulties that kindergartners through second graders may have, starting next fall.

Gov. Gavin Newsom's announcement Tuesday of the selection of the reading risk screeners marks a milestone in the nearly decadelong campaign to mandate that all young students be measured for potential reading challenges, including dyslexia. California will become one of the last states to require universal literacy screening when it takes effect in 2025-26.

TO LEARN MORE

For Frequently Asked Questions about the screening instruments for risk of reading difficulties, [go here](#).

For more about the screeners selected for district use, [go here](#).

For the letter on screening sent to district, county office and charter school superintendents, [go here](#).

For more on the Reading Difficulties Risk Screener Selection Panel, [go here](#).

Between now and then, districts will select which of four approved reading screeners they will use, and all staff members designated as the testers will undergo state-led training. The Legislature funded \$25 million for that effort.

“I know from my own challenges with dyslexia that when we help children read, we help them succeed,” Gov. Gavin Newsom said in a statement.

Students will be tested annually in kindergarten through second grade. In authorizing the screeners, the Legislature and Newsom emphasized that screening will not serve as a diagnosis for reading disabilities, including dyslexia, which is estimated to affect 5% to 15% of readers. Instead, the results could lead to further evaluation and will be used for classroom supports and interventions for individual students. Parents will also receive the findings of the screenings.

“This is a significant step toward early identification and intervention for students showing early signs of difficulty learning to read. We believe that with strong implementation, educators will be better equipped to support all learners, fostering a more inclusive environment where every child has the opportunity to thrive,” said Megan Potente, co-director of Decoding Dyslexia CA, which led the effort for universal screening.

A reading-difficulty screener could consist of a series of questions and simple word-reading exercises to measure students' strengths and needs in phonemic awareness skills, decoding abilities, vocabulary and reading comprehension. A student may be asked, for example, "What does the 'sh' sound like in 'ship'?"

Among the four designated screeners chosen is [Multitudes](#), a \$28 million, state-funded effort that Newsom championed and the University of California San Francisco Dyslexia Center developed. The 10 to 13-minute initial assessment will serve K–2 grades and be offered in English and Spanish.

The other three are:

- [Amira](#), published by Amira Learning, serving students in grades K–2, offered in English and Spanish.
- [mCLASS with DIBELS Edition 8](#) and [mCLASS Lectura](#), published by Amplify Education, serving students in grades K–2, offered in English and Spanish.
- [Rapid Online Assessment of Reading \(ROAR\)](#), published by the Stanford University Brain Development and Education Lab, serving students in grades one and two, offered in English only.

Young-Suk Kim, an associate dean at UC Irvine's School of Education, and Yesenia Guerrero, a special education teacher at Lennox School District, led the nine-member Reading Difficulties Risk Screener Selection Panel that held hearings and approved the screeners. The State Board of Education appointed the members.

The move to establish universal screening dragged out for a decade. The California Teachers Association and advocates for English learners were initially opposed, expressing fear that students who don't speak English would be over-identified as having a disability and qualifying for special education.

In 2015, then-Gov. Jerry Brown signed legislation requiring schools to assess students for dyslexia, but students weren't required to take the evaluation.

In 2021, advocates for universal screening were optimistic legislation would pass, but the chair of the Assembly Education Committee, Patrick O'Donnell, refused to give it a hearing.

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“Learning to read is a little like learning to ride a bike. With practice, typical readers gradually learn to read words automatically,” CTA wrote in a letter to O'Donnell.

Sen. Anthony Portantino, D-Glendale, reintroduced his bill the following year, but instead Newsom included funding and requirements for universal screening in his 2023-24 state budget.

The Newsom administration and advocates for universal screening reached out to advocates for English learners to incorporate their concerns in the requirements for approving screeners and to include English learner authorities on the selection panel.

Martha Hernandez, executive director of Californians Together, an organization that advocates for English learners statewide, said Wednesday it was clear that the panel considered the needs of English learners and she is pleased that the majority of the screeners are available in Spanish and English.

“Their commitment to addressing the unique needs of English learners was evident throughout the process,” Hernandez said.

However, she said it is important for the state to provide clear guidance to districts about what level of English proficiency is required in order for students to get accurate results from a screener in English.

“The vast majority of English learners will be screened only in English, and without evidence that these screeners are valid and reliable across different English proficiency levels, there is a risk of misidentification,” Hernandez said.

Hernandez said Californians Together emphasized to the panel that it is important for students who are not yet fluent in English to be assessed for reading in both their native language and English, “to capture the full scope of their skills.” In addition, Hernandez said it is crucial for the state Department of Education to offer guidance to districts on selecting or developing a screener in languages other than English or Spanish.

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DECEMBER 21, 2023

The article was corrected on Dec. 18 to note that the initial Multitudes assessment takes 10 to 13 minutes, not 20 minutes, depending on the grade; a followup assessment can take an additional 10 minutes.

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10. M. Consideration of networking upgrades for ERate Project

Supporting Documents



03272025 Arcworks, LLC contract

FY25 HARMONY UNION ELEM. SCHOOL DISTRICT

E-Rate Category 2 Proposal for FY25 Form 470 #250023010

CLIENT

HARMONY UNION ELEM. SCHOOL DIST.
1935 BOHEMIAN HWY.
OCCIDENTAL, CA 95465
<https://www.harmonyusd.org/>
BEN: 144477
FCC FRN: 0014071161

SERVICE PROVIDER

ARCWORKS LLC
1122 HUGHES AVE
SANTA ROSA, CA 95407
www.arcworks-llc.com
FCC FRN: 0033162298
SPIN / FORM 498: 143053694 (473 SPAC certified)
SPI INVOICING: YES (*BEAR upon request*)
CA LICENSE: 1091579 (C-10 Electrical / Low-voltage)
CA DIR: 1000995344

Arcworks LLC is a small, family-owned Sonoma County business that focuses on network infrastructure for K-12 schools in Northern California. We have extensive experience providing complete network installations that are clean and professional, and designed with the understanding that school budgets are limited. We pride ourselves on exceptional communication, responsiveness, and a desire to work closely and form lasting relationships with our clients. Our goal is to provide a competitive cabling business that caters to, and cares for, the schools within our community.

You will find the following sections:

<u>SCOPE OF WORK</u>	<u>2</u>
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Contact us with questions, comments, or selections. Per the notices of the FCC and USAC we keep our proposals short and clear.

Managing Member
Seth Tippet
stt@arcworks-llc.com
Mobile: 707-416-5131

SCOPE OF WORK

Exterior AP Cabling and New Rack Install

- Run new CAT6 cables for outdoor APs. The goal is to run 3 cables to each corner of each building or set of buildings identified during the site walk. 34 locations were identified for a total of 102 runs (see map for approximate locations):
 - Administration/Library Building: 4 locations.
 - Gymnasium: 4 locations.
 - Kindergarten: 4 locations.
 - Primary Building: 4 locations.
 - Faculty Wing: 6 locations.
 - Cottages: 5 locations.
 - Falls Building: 7 locations.
- Several of the buildings (Administration/Library, Gymnasium, Falls Building) will require new EMT raceways to reach the corners of the buildings.
 - Install ¾" - 1" EMT on the outsides of the buildings using raintight fittings.
 - Each AP location will have 3 keystone terminations housed inside a weatherproof metal box.
 - Install new 24 port modular patch panels at each IDF.
 - Terminate and test all cables.
- Install new 4U Cabinets in each classroom. There will be 22 new NavePoint vertical wall mount cabinets in total.
 - At each new wall rack, pull back one of the existing CAT6 cables and route it into the new cabinet to act as the incoming feed.

Fiber Cabling

- Run new Single Mode OS2 6 strand fiber from the MDF to the pole on the East side of campus.
- Run new Single Mode OS2 6 strand fiber from the IDF inside the water storage bunker to the pole on the Southwest side of campus. New EMT raceway to be installed along the cement wall to reach a new outdoor rated pull box.
 - Install new fiber housings and fiber panels at each MDF/IDF location.
 - Terminate and test all fiber strands.

New Switches

- Configure and install new switches:

Option 1

- 1x Ubiquiti Dream Machine Pro Max router/controller.
- 3x Ubiquiti Pro 24 Port POE switches.
- 22x Ubiquiti Pro MAX 16 Port POE switches.

Option 2

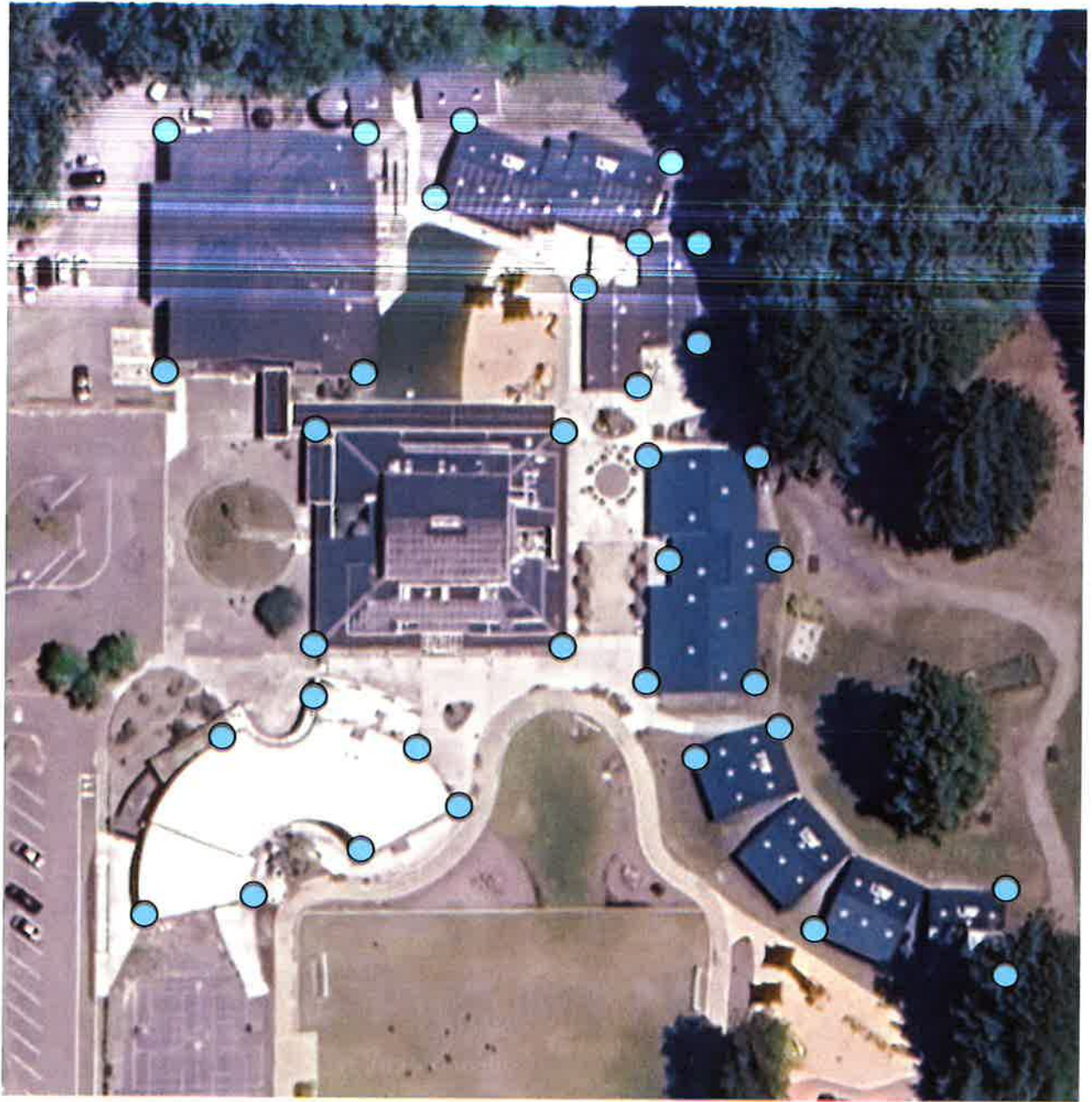
- 1x Ubiquiti Dream Machine Pro Max router/controller.
- 3x Ubiquiti Pro 24 Port POE switches.
- 22x Ubiquiti Flex 2.5G 8 Port POE switches.

New WAPs

- Configure and install new outdoor access points:
 - 24x Ubiquiti U7 Pro outdoor access points.

New Batteries

- Install new batteries at each IDF:
 - 23x APC Lithium Ion, 500VA, 400W, 1U batteries.



PRICING

<u>PRICING TABLE</u>	<u>SUBTOTAL</u>	<u>SALES TAX</u>	<u>TOTAL</u>
Exterior AP Cabling and Rack Install	<u>\$ 42,690.22</u>	<u>\$ 1,302.24</u>	<u>\$ 43,992.46</u>
Fiber Cabling	<u>\$ 9,993.06</u>	<u>\$ 225.10</u>	<u>\$ 10,218.16</u>
Switches: Option 1	<u>\$ 18,272.15</u>	<u>\$ 1,280.71</u>	<u>\$ 19,552.86</u>
Switches: Option 2	<u>\$ 15,210.85</u>	<u>\$ 1,005.19</u>	<u>\$ 16,216.04</u>
Access Points	<u>\$ 11,253.75</u>	<u>\$ 515.81</u>	<u>\$ 11,769.56</u>
Batteries	<u>\$ 16,818.30</u>	<u>\$ 1,189.84</u>	<u>\$ 18,008.14</u>
Optional Contingency to Changes in Scope			<u>10% of total</u>

SEE ATTACHED **PRICING TABLE(S)** FOR LINE ITEMS.

WE ARE CONFIDENT IN OUR BIDS THAT THE PROJECT WILL BE AT OR UNDER BUDGET, HOWEVER WE OFFER AN **OPTIONAL CONTINGENCY** FOR SALES TAX CHANGES, TARIFFS, PATHING ISSUES OR UNFORESEEN ISSUES. IF SELECTED YOU MAY ADD UP TO A 10% CONTINGENCY TO THE TOTAL COST - DISCUSS WITH YOUR E-RATE CONSULTANT.

SCHEDULE

Our project availability calendar will be made available after receiving a Funding Commitment Decision Letter (FCDL) from USAC. As a business focused on Projects, we're able to schedule a time that works well for you to complete the installation, and will provide a checklist of actions to ensure the project goes smoothly, is on time, and you are delivered what you expected.

WARRANTY & SUPPORT

SERVICE PROVIDER may from time to time provide certain products and other items for which SERVICE PROVIDER is entitled to warranties and indemnities from the manufacturers, lessors, or licensors of such items. SERVICE PROVIDER shall pass through to CLIENT the benefits of such warranties and indemnities to the extent that SERVICE PROVIDER is able pursuant to any agreements between SERVICE PROVIDER and such manufacturers, lessors or licensors, and enforce such warranties and indemnities as directed by CLIENT.

SIGNATURES

This serves as a non-binding Letter of Intent ("LOI"). Please return to stt@arcworks-llc.com for ARCWORKS LLC to provide a Master Service Agreement.

CLIENT: HARMONY UNION ELEM. SCHOOL DIST.

POST ADDRESS: 1935 BOHEMIAN HWY.
OCCIDENTAL, CA 95465

ELECTRONIC ADDRESS (E-MAIL): *mmorgan@harmonyusd.org*

TITLE: *Superintendent Principal*

NAME: *Matthew Morgan*

SIGNATURE: 

DATE: *March 27, 2025*

SERVICE PROVIDER: ARCWORKS LLC

POST ADDRESS: 1122 HUGHES AVE
SANTA ROSA, CA 95407

ELECTRONIC ADDRESS (E-MAIL): stt@arcworks-llc.com

TITLE: President

NAME: Seth Tippet

SIGNATURE: 

DATE: March 13, 2025

REFERENCES

[Bellevue Union School District](#)

(707) 542-5197

Since Summer 2019:

- Fiber multiple campuses
- IDF cabinet replacement

Ryan Green, IT Director

rgreen@busd.org

[Northern Humboldt Union High School District](#)

(707) 839-6468

Since Summer 2023

- Conduit, 800+ CAT6 runs
- Cabinet install, fiber runs

Tim Oliveira, IT Director

toliveira@nohum.k12.ca.us

[Calistoga Joint Unified School District](#)

(707) 709-2715

Since Summer 2021:

- Troubleshoot CAT6
- Wireless Bridge
- FrontRow AV install

Larry Black, Network Manager

lblack@calistogajusd.org

[Rincon Valley Union School District](#)

(707) 542-7375 ext.24031

Since Summer 2022:

- CAT6 multiple campuses
- All CAT6 in District Office

Jacob Lopez, Director of Education and IT

jdlopez@rvusd.org

[Pathways Charter School](#)

(707) 585-6510

Since Summer 2018

- Equipment install and CAT6

Brenda Peterson, IT/CTE Coordinator

brenda.peterson@pathwayscharter.org

[Wright Elementary School District](#)

(707) 542-0550

Since Summer 2020

- Fiber multiple campuses

Patrick Roth, IT Coordinator

proth@wrightesd.org

[Mendocino County Office of Education](#)

(707) 467-5077

Since Summer 2024

- Fiber cabling

John Schuster, Director of Technology

jschuster@mcoe.us

Harmony: CAT6 Cabling and Racks						SUBTOTAL	SALES TAX	TOTAL	
PRICING TABLE						\$ 42,690.22	\$ 1,302.24	\$ 43,992.46	
Type	Make	Part	Desc.	Qty	Tax Rate	Price Per	Line Subtotal	Sales Tax	Line Total
Cabling	LibAV	24-4P-L6-EN	Cat6 by ft (U/UTP, 550 MHz)	4,275	9.000%	\$ 0.21	\$ 897.75	\$ 80.80	\$ 978.55
Cabling	LibAV	24-4P-L6-EN-DB	Cat6 Outdoor bulk cable (U/UTP, 23 AWG)	5,560	9.000%	\$ 0.38	\$ 2,112.80	\$ 190.15	\$ 2,302.95
Cabling	LibAV	0A68RP000	Cat6 Keystone U/UTP	204	9.000%	\$ 3.12	\$ 636.48	\$ 57.28	\$ 693.76
Cabling	Monoprice	43543	1U 24-Keystone Patch Panel	24	9.000%	\$ 17.40	\$ 417.60	\$ 37.58	\$ 455.18
Rack	NavePoint	BOC4D3QTLS	4U Vertical Mount Network Cabinet	22	9.000%	\$ 349.20	\$ 7,682.40	\$ 691.42	\$ 8,373.82
Materials	Steel City	853429	3/4" EMT Conduit (10' stick)	54	9.000%	\$ 13.81	\$ 745.74	\$ 67.12	\$ 812.86
Materials	Halex	62605B	3/4" EMT Raintight Connectors	68	9.000%	\$ 1.43	\$ 97.24	\$ 8.75	\$ 105.99
Materials	Halex	62602B	3/4" EMT Raintight Couplings	54	9.000%	\$ 1.22	\$ 65.88	\$ 5.93	\$ 71.81
Materials	Halex	26152	3/4" EMT Straps	180	9.000%	\$ 0.36	\$ 64.80	\$ 5.83	\$ 70.63
Materials	Steel City	101568	1" EMT Conduit (10' stick)	20	9.000%	\$ 23.47	\$ 469.40	\$ 42.25	\$ 511.65
Materials	Halex	62511	1" EMT Rain Tight Connectors	12	9.000%	\$ 2.78	\$ 33.36	\$ 3.00	\$ 36.36
Materials	Halex	62610	1" EMT Rain Tight Couplings	20	9.000%	\$ 2.38	\$ 47.60	\$ 4.28	\$ 51.88
Materials	Halex	26153	1" EMT Straps	60	9.000%	\$ 0.48	\$ 28.80	\$ 2.59	\$ 31.39
Materials	Steel City	521711234EW-25R	4" Steel box	24	9.000%	\$ 3.56	\$ 85.44	\$ 7.69	\$ 93.13
Materials	RACO	787	Steel face plate	24	9.000%	\$ 1.69	\$ 40.56	\$ 3.65	\$ 44.21
Materials	Wiegmann	RSC060604RC	Outdoor Box 6x6x4	6	9.000%	\$ 37.61	\$ 225.66	\$ 20.31	\$ 245.97
Materials	Commercial El	WDB575G	2-Gang Weatherproof box	34	9.000%	\$ 18.28	\$ 621.52	\$ 55.94	\$ 677.46
Materials	Commercial El	WBC200G	2-Gang Weatherproof box cover	34	9.000%	\$ 4.42	\$ 150.28	\$ 13.53	\$ 163.81
Materials	Tripp Lite	NCM-JHC20-25	J Hooks	22	9.000%	\$ 1.44	\$ 31.68	\$ 2.85	\$ 34.53
Materials	Commercial El	GT-200STCB	Cable Ties 8" (100 pack)	1	9.000%	\$ 14.38	\$ 14.38	\$ 1.29	\$ 15.67
Labor	ARCWORKS	LABOR-ADMIN	Labor Administrative	7		\$ 192.75	\$ 1,349.25	\$ -	\$ 1,349.25
Labor	ARCWORKS	LABOR-COMM-INST	Labor Electrical Conduit and Infrastructure Installer (Sonoma County Prevailing Wage)	40		\$ 198.03	\$ 7,921.20	\$ -	\$ 7,921.20
Labor	ARCWORKS	LABOR-COMM-INST	Labor Low-Voltage & Fiber Cabling Installer (Sonoma County Prevailing Wage)	128		\$ 148.05	\$ 18,950.40	\$ -	\$ 18,950.40

Harmony Fiber Cabling							SUBTOTAL	SALES TAX	TOTAL
PRICING TABLE							\$ 9,993.06	\$ 225.10	\$ 10,218.16
Type	Make	Part	Desc.	Qty	Tax Rate	Price Per	Line Subtotal	Sales Tax	Line Total
Fiber	Cleerline	6RMD9125OS2R	6 strand rugged fiber OS2 (single-mode)	600	9.000%	\$ 1.06	\$ 636.00	\$ 57.24	\$ 693.24
Fiber	Cleerline	SSF-LC-SMUPC	Plug (LC/UPC, single-mode fiber)	24	9.000%	\$ 13.80	\$ 331.20	\$ 29.81	\$ 361.01
Fiber	Cleerline	FAN0625M250	Fan out kit (6-strand fiber, 900um, 25-inch)	4	9.000%	\$ 18.00	\$ 72.00	\$ 6.48	\$ 78.48
Fiber	FS	FHD-FAP12LCDXSMF	24-fiber OS2 UPC LC panel	4	9.000%	\$ 22.80	\$ 91.20	\$ 8.21	\$ 99.41
Fiber	FS	FHD-1UFCE	1U Rack Mount Enclosure	4	9.000%	\$ 274.80	\$ 1,099.20	\$ 98.93	\$ 1,198.13
Fiber	FS	SMLCDX	1m (3ft) LC UPC to LC UPC Duplex OS2 Single Mode PVC (OFNR) 2.0mm Fiber Optic Patch Cable	4	9.000%	\$ 5.16	\$ 20.64	\$ 1.86	\$ 22.50
Materials	Steel City	853429	3/4" EMT Conduit (10' stick)	10	9.000%	\$ 13.81	\$ 138.10	\$ 12.43	\$ 150.53
Materials	Halex	62605B	3/4" EMT Raintight Connectors	4	9.000%	\$ 1.43	\$ 5.72	\$ 0.51	\$ 6.23
Materials	Halex	62602B	3/4" EMT Raintight Couplings	10	9.000%	\$ 1.22	\$ 12.20	\$ 1.10	\$ 13.30
Materials	Halex	26152	3/4" EMT Straps	30	9.000%	\$ 0.36	\$ 10.80	\$ 0.97	\$ 11.77
Materials	Halex	58707	3/4" 'LB' Body	1	9.000%	\$ 8.88	\$ 8.88	\$ 0.80	\$ 9.68
Materials	Wiegmann	RSC060604RC	Outdoor Box 6x6x4	2	9.000%	\$ 37.61	\$ 75.22	\$ 6.77	\$ 81.99
Labor	ARCWORKS	LABOR-ADMIN	Labor Administrative	2		\$ 192.75	\$ 385.50	\$ -	\$ 385.50
Labor	ARCWORKS	LABOR-COMM-INST	Labor Low-Voltage & Fiber Cabling Installer (Sonoma County Prevailing Wage)	48		\$ 148.05	\$ 7,106.40	\$ -	\$ 7,106.40

Harmony Switches Option 1: 16 Port							SUBTOTAL	SALES TAX	TOTAL
PRICING TABLE							\$ 18,272.15	\$ 1,280.71	\$ 19,552.86
Type	Make	Part	Desc.	Qty	Tax Rate	Price Per	Line Subtotal	Sales Tax	Line Total
Router	Ubiquiti	UDM-Pro-Max	Dream Machine Pro Max (Router and Controller) 82.5% e-rate eligible	1	9.000%	\$ 688.85	\$ 688.85	\$ 62.00	\$ 750.85
Switch	Ubiquiti	USW-Pro-HD-24-POE	Switch (22x 2.5Gb, 2x 10Gb, 4xSFP+ 10Gb, PoE++, 600W PoE available)	3	9.000%	\$ 1,148.85	\$ 3,446.55	\$ 310.19	\$ 3,756.74
Switch	Ubiquiti	USW-Pro-Max-16-POE	Switch (12x 1Gb, 4x 2.5Gb, 2xSFP+ 10Gb, PoE++, 180W PoE available)	22	9.000%	\$ 458.85	\$ 10,094.70	\$ 908.52	\$ 11,003.22
Labor	ARCWORKS	LABOR-ADMIN	Labor Administrative	1		\$ 192.75	\$ 192.75	\$ -	\$ 192.75
Labor	ARCWORKS	LABOR-COMM-INST	Labor Low-Voltage & Fiber Cabling Installer (Sonoma County Prevailing Wage)	26		\$ 148.05	\$ 3,849.30	\$ -	\$ 3,849.30

Harmony Switches Option 2- 8 Port							SUBTOTAL	SALES TAX	TOTAL
PRICING TABLE							\$ 15,210.85	\$ 1,005.19	\$ 16,216.04
Type	Make	Part	Desc.	Qty	Tax Rate	Price Per	Line Subtotal	Sales Tax	Line Total
Router	Ubiquiti	UDM-Pro-Max	Dream Machine Pro Max (Router and Controller) 82.5% e-rate eligible	1	9.000%	\$ 688.85	\$ 688.85	\$ 62.00	\$ 750.85
Switch	Ubiquiti	USW-Pro-HD-24-POE	Switch (22x 2.5Gb, 2x 10Gb, 4xSFP+ 10Gb, PoE++, 600W PoE available)	3	9.000%	\$ 1,148.85	\$ 3,446.55	\$ 310.19	\$ 3,756.74
Switch	Ubiquiti	USW-Flex-2.5G-8-POE	Switch (8x 2.5Gb, 1xSFP+ 10Gb, PoE++, 196W PoE available with AC Adapter)	22	9.000%	\$ 228.85	\$ 5,034.70	\$ 453.12	\$ 5,487.82
Switch	Ubiquiti	UACC-Adapter-AC-210	Switch (8x 2.5Gb, 1xSFP+ 10Gb, PoE++, 196W PoE available with AC Adapter)	22	9.000%	\$ 90.85	\$ 1,998.70	\$ 179.88	\$ 2,178.58
Labor	ARCWORKS	LABOR-ADMIN	Labor Administrative	1		\$ 192.75	\$ 192.75	\$ -	\$ 192.75
Labor	ARCWORKS	LABOR-COMM-INST	Labor Low-Voltage & Fiber Cabling Installer (Sonoma County Prevailing Wage)	26		\$ 148.05	\$ 3,849.30	\$ -	\$ 3,849.30

Harmony Access Points							SUBTOTAL	SALES TAX	TOTAL
PRICING TABLE							\$ 11,253.75	\$ 515.81	\$ 11,769.56
Type	Make	Part	Desc.	Qty	Tax Rate	Price Per	Line Subtotal	Sales Tax	Line Total
Wireless	Ubiquiti	U7-Outdoor	Wifi 7, 802.11be, 2x2 MU-MIMO	24	9.000%	\$ 238.80	\$ 5,731.20	\$ 515.81	\$ 6,247.01
Labor	ARCWORKS	LABOR-ADMIN	Labor Administrative	1		\$ 192.75	\$ 192.75	\$ -	\$ 192.75
Labor	ARCWORKS	LABOR-COMM-INST	Labor Low-Voltage & Fiber Cabling Installer (Sonoma County Prevailing Wage)	36		\$ 148.05	\$ 5,329.80	\$ -	\$ 5,329.80

Harmony Batteries							<u>SUBTOTAL</u>	<u>SALES TAX</u>	<u>TOTAL</u>
PRICING TABLE							\$ 16,818.30	\$ 1,189.84	\$ 18,008.14
Type	Make	Part	Desc.	Qty	Tax Rate	Price Per	Line Subtotal	Sales Tax	Line Total
Battery	APC	SCL500RM1UC	500VA, 400W, line-interactive, smart connect, short depth, 1U rack mount UPS	23	9.000%	\$ 574.80	\$ 13,220.40	\$ 1,189.84	\$ 14,410.24
Labor	ARCWORKS	LABOR-ADMIN	Labor Administrative	1		\$ 192.75	\$ 192.75	\$ -	\$ 192.75
Labor	ARCWORKS	LABOR-COMM-INST	Labor Low-Voltage & Fiber Cabling Installer (Sonoma County Prevailing Wage)	23		\$ 148.05	\$ 3,405.15	\$ -	\$ 3,405.15

10. N. Consideration of Instructional Continuity Plan

Recommendation

That the board approve the Instructional Continuity Plan

Contact Person

Stefanie Coe, Assistant Principal

Supporting Documents



Instructional Continuity Plan (ICP) (1)

Harmony Union School District - Instructional Continuity Plan (ICP)

This plan ensures that in the event of an emergency where in-person instruction is not viable, the district can:

1. Communicate effectively with families and students.
2. Maintain instructional continuity through alternate learning modes.
3. Support students' social-emotional, mental health, and academic needs.
4. Preserve attendance-based funding through timely implementation of these procedures.

1. Communication Plan

1.1 Two-Way Communication Protocol

- Platforms:
 - ParentSquare (email, SMS alerts, app. notifications, calls)
 - Direct email
 - District website
 - Phone calls for those without internet access
- Process:
 - Initial notification sent to all families within 24 hours of emergency onset.
 - Families can respond via ParentSquare, as well as provided contact numbers and/or emails.
 - Weekly updates, or more frequent updates, on the status of school operations and instructional options.
- Responsibility:
 - Site administration (Superintendent/Principal, Assistant Principal, Office Manager) to manage and monitor two-way communication.
 - Teachers maintain regular communication with students and families via ParentSquare or email.

2. Initial Student Engagement within Five Calendar Days

2.1 Engagement Activities

- Within five calendar days of an emergency, schools will:
 - Conduct virtual or phone-based wellness checks.
 - Determine the technology needs of each student.
 - Distribute engagement packets for students with limited internet access.
 - Host virtual class meetings or individual check-ins via platforms like Zoom or Google Meet.
 - Provide asynchronous learning options (e.g., recorded lessons, digital resources).

2.2 Social-Emotional and Mental Health Supports

- Counselor/Intern Counselor/School Psychologist Check-Ins:

- Virtual counseling sessions are available.
- Direct families to utilize the Harmony Counseling Corner [website](#) for SEL activities and resources.
- Resource Guides:
 - Provide digital and print guides with mental health resources and community support services.

2.3 Food Services

- Provide meals to students

3. Instructional Continuity Plan

3.1 Alternate Modes of Instruction

- Remote Learning Platforms:
 - Google Classroom (4th-8th) (for assignments, announcements, and resources).
 - Seesaw (TK-3rd) (for assignments, announcements, and resources).
 - Zoom/Google Meet for synchronous instruction.
- Asynchronous Options:
 - Recorded video lessons and digital assignments.
 - Printed learning packets distributed through designated pick-up locations or mailed to families.

3.2 Timeline for Instructional Continuity

- Within 10 Instructional Days:
 - Implement a full remote learning schedule through an Independent Study Agreement or reassign students to nearby schools or alternative sites if necessary.
 - Distribute devices and/or hot spots to students, if necessary
 - Coordinate with neighboring districts and county offices of education for alternative facilities space

3.3 Independent Study Standards

- Ensure that instructional quality meets or exceeds standards set by independent study programs:
 - Minimum instructional time per grade level.
 - Regular teacher-student interactions (daily for TK-3; weekly for grades 4-8).
 - Academic progress tracking and regular feedback.

3.4 Equitable Learning

- Maintain equitable access for all students, including unhoused, foster, English learners, and all students with learning plans such as SSTs, 504s, and IEPs.

4. Emergency Reassignment Plan

4.1 Criteria for Reassignment:

- When the home school site cannot safely operate for more than 10 days.
- Partnerships:
 - Agreements with local school districts and charter schools to accept reassigned students.
- Residency Waiver:
 - Expedite enrollment for reassigned students by bypassing residency requirements.

5. Staff Training and Preparation

5.1 Training Schedule

- Yearly Training Sessions for all staff on.
 - Emergency communication protocols.
 - Remote learning platforms and instructional continuity strategies.
 - SEL and mental health support during emergencies.

5.2 Simulation Drills

- Conduct annual drills simulating remote learning activation and family communication procedures.

6. Monitoring and Accountability

























6.1 Attendance and Engagement Tracking



















- Daily attendance is recorded through remote platforms.
- Regular follow-up with families of absent students.

6.2 Plan Review and Updates

- Annual review of the plan to incorporate feedback and best practices.

Policies

-  [DRAFT] Policy 1312.2: Complaints Concerning Instructional Materials
-  [DRAFT] Regulation 1312.2: Complaints Concerning Instructional Materials
-  [DRAFT] Exhibit 1312.2-E(1): Complaints Concerning Instructional Materials
-  [DRAFT] Regulation 1340: Access To District Records
-  [DRAFT] Policy 1340: Access To District Records
-  [DRAFT] Policy 3311: Bids
-  [DRAFT] Regulation 3311: Bids
-  [DRAFT] Regulation 3311.1: Uniform Public Construction Cost Accounting Procedures
-  [DRAFT] Policy 3311.1: Uniform Public Construction Cost Accounting Procedures
-  [DRAFT] Policy 3312: Contracts
-  [DRAFT] Policy 3516.5: Emergency Schedules
-  [DRAFT] Policy 3580: District Records
-  [DRAFT] Regulation 3580: District Records
-  [DRAFT] Policy 4151: Employee Compensation
-  [DRAFT] Policy 4158: Employee Security
-  [DRAFT] Regulation 4158: Employee Security
-  [DRAFT] Policy 4251: Employee Compensation
-  [DRAFT] Policy 4258: Employee Security
-  [DRAFT] Regulation 4258: Employee Security
-  [DRAFT] Policy 4351: Employee Compensation
-  [DRAFT] Policy 4358: Employee Security
-  [DRAFT] Regulation 4358: Employee Security
-  [DRAFT] Regulation 5125: Student Records
-  [DRAFT] Policy 5125: Student Records

-  [DRAFT] Policy 5131: Conduct
-  [DRAFT] Policy 5131.6: Alcohol And Other Drugs
-  [DRAFT] Regulation 5131.6: Alcohol And Other Drugs
-  [DRAFT] Policy 5131.8: Mobile Communication Devices
-  [DRAFT] Policy 5141.5: Mental Health
-  [DRAFT] Policy 5141.52: Suicide Prevention
-  [DRAFT] Regulation 5141.52: Suicide Prevention
-  [DRAFT] Regulation 5145.13: Response To Immigration Enforcement
-  [DRAFT] Policy 5145.13: Response To Immigration Enforcement
-  [DRAFT] Policy 6142.93: Science Instruction
-  [DRAFT] Policy 6142.94: History-Social Science Instruction
-  [DRAFT] Policy 6159: Individualized Education Program
-  [DRAFT] Regulation 6159: Individualized Education Program
-  [DRAFT] Regulation 6159.2: Nonpublic, Nonsectarian School And Agency Services For Special Education
-  [DRAFT] Policy 6159.2: Nonpublic, Nonsectarian School And Agency Services For Special Education
-  [DRAFT] Bylaw 9150: Student Board Members
-  [DRAFT] Bylaw 9224: Oath Or Affirmation
-  [DRAFT] Bylaw 9260: Legal Protection

10. P. Consideration of Declaration of Need for Fully Qualified Educators, Commission of Teacher Credentialing Form CL-500 (5/12). This is a routine annual action item.

Recommendation

That the board approve the Declaration of Need for Fully Qualified Educators, Commission of Teacher Credentialing

Supporting Documents



Dec of need 202526



State of California
Commission on Teacher Credentialing
Certification Division
651 Bannon Street, Suite 601
Sacramento, CA 95811

Email: DON@ctc.ca.gov
Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: _____

Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: _____ District CDS Code: _____

Name of County: _____ County CDS Code: _____

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on ____/____/____ certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, _____.

Submitted by (Superintendent, Board Secretary, or Designee):

Name *Signature* *Title*

Fax Number *Telephone Number* *Date*

Mailing Address

E-Mail Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL AGENCY

Name of County _____ County CDS Code _____

Name of State Agency _____

Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ____/____/____, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, _____.

► **Enclose a copy of the public announcement**
Submitted by Superintendent, Director, or Designee:

_____	_____	_____
Name	Signature	Title
_____	_____	_____
Fax Number	Telephone Number	Date

Mailing Address		

E-Mail Address		

► *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD/English Learner Authorization (applicant already holds teaching credential)	_____
Bilingual Authorization (applicant already holds teaching credential)	_____
List target language(s) for bilingual authorization:	

Resource Specialist	_____
Teacher Librarian Services	_____
Emergency Transitional Kindergarten (ETK)	_____

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	
TOTAL	

Authorizations for Single Subject Limited Assignment Permits

SUBJECT	ESTIMATED NUMBER NEEDED	SUBJECT	ESTIMATED NUMBER NEEDED
Agriculture		Mathematics	
Art		Music	
Business		Physical Education	
Dance		Science: Biological Sciences	
English		Science: Chemistry	
Foundational-Level Math		Science: Geoscience	
Foundational-Level Science		Science: Physics	
Health		Social Science	
Home Economics		Theater	
Industrial & Technology Education		World Languages (specify)	

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program? Yes No

If no, explain. _____

Does your agency participate in a Commission-approved college or university internship program? Yes No

If yes, how many interns do you expect to have this year? _____

If yes, list each college or university with which you participate in an internship program.

If no, explain why you do not participate in an internship program.

11. Next Board Meeting

Quick Summary / Abstract

Next special board meeting is June 13, 2025 at 9:30 am.

Next regular board meeting is August 14, 2025.

