



TYPE: Regular Board Meeting

DATE: 12/9/2022 **TIME:** 9:00 AM **CODE:** via Zoom simulcast

LOCATION: HUSD Music Room 1935 Bohemian Highway, Occidental, CA 95465

Closed session begins at 8:30 am; open session begins at 09 am. 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.

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Approval of the Agenda

4.0 Public Comment

- 4.1 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. Members of the public may address the Board regarding items on the agenda at the time the item appears on the agenda. The Board President may move any agenda item to a different place on the agenda in order to accommodate the public or improve the flow of the meeting. Info

5.0 Closed Session

- 5.1 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: CSEA Info/Action
- 5.2 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: HUTA Info/Action
- 5.3 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6 - Personnel Info
- 5.4 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 Info
- 5.5 With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957: three year tentative agreement AB 1200 and public disclosure for Superintendent Info

6.0 Reconvene to Open Session

7.0 Communication

A) Reports

7.1 HUTA Report

7.2 ARK Report

7.3 Student Report

7.4 Board Member Reports

7.5 Superintendent/Principal's Report

7.6 Pathways Director Report

B) Correspondence

C) Public Comment

8.0 Consent Agenda

Action

8.1 Vendor Warrants

Action

8.2 Approve the Consent Agenda

Action

9.0 Information/Correspondence/Discussion

9.1 Enrollment Report

Info

9.2 Construction Update

Info

9.3 Discussion of having alcohol sales on campus during Shark Auction Fundraiser in April 2023

Info/Action

A) Board Member Development

9.4 Board Self Evaluation and Visioning- agenda for board retreat

10.0 Action Items

10.1 Administration of the Oath of Office for incumbent appointee Charlie Laird, incumbent appointee Yuri Koslen and appointee Andrew Cone

Action

10.2 Organization of the Board

Action

10.3 Consideration of First Interim Budget and Budget Discussion

Action

10.4 Second reading and adoption of new policy and policy updates: CSBA UPDATE CHECKLIST – June 2022 BP 0420.41 Charter School Oversight E(1) 0420.41 Charter School Oversight E(1) 1113 District and School Web Sites AR 1312.4 Williams Uniform Complaint Procedures E(2) 1312.4 Williams Uniform Complaint Procedures Fill in Blanks BP 3110 Transfer of Funds AR 3517 Facilities Inspection E(1) 3517 Facilities Inspection NEW EXHIBIT BP 3523 Electronic Signatures NEW POLICY AR 3523 Electronic Signatures NEW REGULATION BP 3550 Food Service/Child Nutrition Program AR 3550 Food Service/Child Nutrition Program BP 3551 Food Service Operations/Cafeteria Fund AR 3551 Food Service Operations/Cafeteria Fund BP 3553 Free and Reduced Price Meals AR 3553 Free and Reduced Price Meals AR 4112.2 Certification AR 4161.8 Family Care and Medical Leave AR 4261.8 Family Care and Medical Leave AR 4361.8 Family Care and Medical Leave AR 6173.1 Education for Foster Youth Fill in Blanks

Info/Action

10.5 Consideration of three year tentative agreement AB 1200 and public disclosure for Superintendent Action

10.6 Consideration of security contract Info/Action

11.0 Next Board Meeting

12.0 Adjournment

Agendas have been posted at the Harmony School public bulletin board and the Harmony Union School District Website at www.harmonyusd.org.



Meeting Date: 12/9/2022 - 9:00 AM

Category: Public Comment

Type: Info

Subject:

4.1 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.

Members of the public may address the Board regarding items on the agenda at the time the item appears on the agenda. The Board President may move any agenda item to a different place on the agenda in order to accommodate the public or improve the flow of the meeting.

Strategic Plans:

Policy:

Enclosure

File Attachment:

Description:

Background Information:

Fiscal Implications:


Recommendation:

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Meeting Date:	12/9/2022 - 9:00 AM
Category:	Closed Session
Type:	Info/Action
Subject:	5.1 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: CSEA
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	-
Approvals:	Recommended By:  Matthew Morgan - Superintendent/Principal



Meeting Date:	12/9/2022 - 9:00 AM
Category:	Closed Session
Type:	Info/Action
Subject:	5.2 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: HUTA
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	-
Approvals:	Recommended By:  Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Closed Session
Type:	Info
Subject:	5.3 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6 - Personnel
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:


Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Closed Session
Type:	Info
Subject:	5.4 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
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	none- discussion only
Approvals:	Recommended By:  Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Closed Session
Type:	Info
Subject:	5.5 With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957: three year tentative agreement AB 1200 and public disclosure for Superintendent
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date: 12/9/2022 - 9:00 AM

Category: Reports

Type: Info

Subject: 7.1 HUTA Report

Strategic Plans:

Policy:

Enclosure

File Attachment:

Description:

**Background
Information:**

Fiscal Implications:

Recommendation:

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date: 12/9/2022 - 9:00 AM

Category: Reports

Type: Info

Subject: 7.2 ARK Report

Strategic Plans:

Policy:

Enclosure

File Attachment:

Description:

**Background
Information:**

Fiscal Implications:

Recommendation:

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Reports
Type:	Info
Subject:	7.3 Student Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Reports
Type:	Info
Subject:	7.4 Board Member Reports
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Reports
Type:	Info
Subject:	7.5 Superintendent/Principal's Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Reports
Type:	Info
Subject:	7.6 Pathways Director Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:

Recommended
By:

A handwritten signature in black ink that reads "Matthew Morgan".

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Consent Agenda
Type:	Action
Subject:	8.1 Vendor Warrants
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	Approve through the consent agenda

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date: 12/9/2022 - 9:00 AM
Category: Consent Agenda
Type: Action
Subject: 8.2 Approve the Consent Agenda

Strategic Plans:

Policy:

Enclosure

File Attachment:

Description:

The Consent Agenda, sometimes called the Consent Calendar, is for routine items that require Board action. Board members may request that any consent item be removed for purposes of discussion, and then acted upon as a separate item.

Background Information:

Fiscal Implications:

Recommendation:

That Board approves the consent agenda as shown.

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Information/Correspondence/Discussion
Type:	Info
Subject:	9.1 Enrollment Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Meeting Date:	12/9/2022 - 9:00 AM
Category:	Information/Correspondence/Discussion
Type:	Info
Subject:	9.2 Construction Update
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

Approvals:


Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Information/Correspondence/Discussion
Type:	Info/Action
Subject:	9.3 Discussion of having alcohol sales on campus during Shark Auction Fundraiser in April 2023
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	Future action
Approvals:	Recommended By:  Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Board Member Development
Type:	Info/Action
Subject:	9.4 Board Self Evaluation and Visioning- agenda for board retreat
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	Info only at this time- possible future action

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Meeting Date:	12/9/2022 - 9:00 AM
Category:	Action Items
Type:	Action
Subject:	10.1 Administration of the Oath of Office for incumbent appointee Charlie Laird, incumbent appointee Yuri Koslen and appointee Andrew Cone
Strategic Plans:	
Policy:	
Enclosure	

File Attachment:  Oath of Office- CLaird, ACone, YKoslen.pdf

Below is the wording provided by the Registrar of Voters of the County of Sonoma for the administration of the Oath of Office for continuing and new members of the Board of Trustees.

Oath of Office
 (Government Code Section 1360-1363, 3105)
 (Section 3, Article XX, State Constitution)

Description: I, (name) do solemnly swear that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Background Information:

Fiscal Implications:

Recommendation: -

Approvals: Recommended By:



Matthew Morgan - Superintendent/Principal



SONOMA COUNTY
Clerk-Recorder-Assessor
www.sonoma-county.org/cra

REGISTRAR OF
VOTERS DIVISION

P.O. Box 11485
435 Fiscal Dr.
Santa Rosa, CA 95406
Tel: (707) 565-6800
Toll Free (CA only):
(800) 750-VOTE
Fax: (707) 565-6843

AUGUST 22, 2022

Harmony Union School District
14630 Armstrong Rd
Guerneville, CA 95446

Dear District Secretary/Administrator:

There will not be an election in your district on NOVEMBER 8, 2022, as there were not enough candidates for the office(s) to be contested


Pursuant to Education Code §5328, the following nominees for your board should be seated at the organizational meeting and will be considered Appointed as if Elected (AIE). Where vacancies remain, the governing board shall appoint a qualified person at a meeting prior to Election Day (NOVEMBER 8, 2022), and such appointees shall be seated at the organizational meeting of the board as if elected at a district election.

ANDREW CONE
CHARLIE LAIRD
YURI SPRINGSTORM KOSLEN

Enclosed you will find Certificate(s) of Election and Oaths of Office for these above-named candidates. Prior to taking office, each elective officer shall take the official oath. Any Governing Board Member may administer the oath. Please issue the original oath to the candidate and return a copy to the Sonoma County Registrar of Voters Office, P.O. Box 11485, Santa Rosa, CA 95406.

If you should have any questions, please contact our office at (707) 565-6800.

Yours truly,
DEVA MARIE PROTO
Sonoma County Clerk &
Registrar of Voters

by 

Deputy Clerk

**CERTIFICATE OF APPOINTMENT IN-LIEU OF
ELECTION AND OATH OF OFFICE**

(Elections Code Section 15401)

I, DEVA MARIE PROTO, County Clerk and Registrar of Voters of the County of Sonoma, State of California, do hereby certify, that in lieu of the Consolidated General Election to be held on the 8th day of November, 2022, Andrew Cone was appointed to the office of Governing Board Member for the Harmony Union School District and will take office and serve exactly as if elected for the 4 year term beginning December 9, 2022.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this 22nd day of August 2022.

DEVA MARIE PROTO, SONOMA COUNTY CLERK



BY *T. Venedi*
(Deputy Clerk)

Oath of Office

(Government Code Section 1360-1363, 3105)
(Section 3, Article XX, State Constitution)

STATE OF CALIFORNIA)
) ss.
COUNTY OF SONOMA)

I, Andrew Cone, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

_____ ***Governing Board Member*** _____
(Name of Office)

_____ (Candidate's Signature)

Subscribed and sworn to before me this _____ day of _____, 20_____.

_____ (Signature of Person Administering Oath)

**CERTIFICATE OF APPOINTMENT IN-LIEU OF
ELECTION AND OATH OF OFFICE**

(Elections Code Section 15401)

I, DEVA MARIE PROTO, County Clerk and Registrar of Voters of the County of Sonoma, State of California, do hereby certify, that in lieu of the Consolidated General Election to be held on the 8th day of November, 2022, Charlie Laird was appointed to the office of Governing Board Member for the Harmony Union School District and will take office and serve exactly as if elected for the 4 year term beginning December 9, 2022.



IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this 22nd day of August 2022.

DEVA MARIE PROTO, SONOMA COUNTY CLERK

BY *TKennedy*
(Deputy Clerk)

Oath of Office

(Government Code Section 1360-1363. 3105)
(Section 3, Article XX, State Constitution)

STATE OF CALIFORNIA)
) ss.
COUNTY OF SONOMA)

I, Charlie Laird, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

_____ Governing Board Member _____
(Name of Office)

_____ (Candidate's Signature)

Subscribed and sworn to before me this _____ day of _____, 20____.

_____ (Signature of Person Administering Oath)

**CERTIFICATE OF APPOINTMENT IN-LIEU OF
ELECTION AND OATH OF OFFICE**

(Elections Code Section 15401)

I, DEVA MARIE PROTO, County Clerk and Registrar of Voters of the County of Sonoma, State of California, do hereby certify, that in lieu of the Consolidated General Election to be held on the 8th day of November, 2022, Yuri Springstorm Koslen was appointed to the office of Governing Board Member for the Harmony Union School District and will take office and serve exactly as if elected for the 4 year term beginning December 9, 2022.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this 22nd day of August 2022.



DEVA MARIE PROTO, SONOMA COUNTY CLERK

BY *T Kennedy*
(Deputy Clerk)

Oath of Office

(Government Code Section 1360-1363. 3105)
(Section 3, Article XX, State Constitution)

STATE OF CALIFORNIA)
) ss.
COUNTY OF SONOMA)

I, Yuri Springstorm Koslen, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

_____ Governing Board Member _____
(Name of Office) (Candidate's Signature)

Subscribed and sworn to before me this _____ day of _____, 20_____.

(Signature of Person Administering Oath)



Meeting Date: 12/9/2022 - 9:00 AM
Category: Action Items
Type: Action
Subject: 10.2 Organization of the Board
Strategic Plans:
Policy:
Enclosure

File Attachment:  2022-23 Certificate of Election.docx

Description: Election of board president, clerk of the board, and representative to the Sonoma County Committee on School District Organization.

Background Information:

Fiscal Implications:

Recommendation: That the slate of officers as nominated and seconded are considered for approval.

Approvals:

Recommended
By:





Matthew Morgan - Superintendent/Principal



Meeting Date:	12/9/2022 - 9:00 AM
Category:	Action Items
Type:	Action
Subject:	10.3 Consideration of First Interim Budget and Budget Discussion
Strategic Plans:	
Policy:	
Enclosure	

File Attachment:

 Board Report - Cliff's Notes.pdf

 2022-23 1st Interim Board Report.pdf

Description:

The purpose of the First Interim Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine a different certification is justified.

Background Information:

The First Interim Financial Report presents the District's financial and budgetary status as of October 31, 2022. The report includes the General Fund (Fund 01) and The Charter (Fund 03) transactions.

Fiscal Implications:**Recommendation:**

For the Board to consider approval of the First Interim Budget.

Approvals:

Recommended
By:



Matthew Morgan - Superintendent/Principal

HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS 2022-23 through 2024-25

2022-23 Budget at 1st Interim

	UAs	1st Interim	Estimated	Estimated
	Budget	Budget	Budget	Budget
	2021-22	2022-23	2023-24	2024-25
<i>Projected Budgeted ADA</i>	167.23	172.90	180.18	182.00
<i>COLA (Cost of Living Adj. on the Revenue Limit)</i>	5.07%	13.26%	5.38%	4.02%
BEGINNING BALANCE	\$3,647,247	\$3,591,626	\$3,494,945	\$3,315,553
LCFF Revenue	\$2,002,103	\$2,130,997	\$2,291,455	\$2,363,589
Basic Aid Supplemental	\$1,938,063	\$1,995,000	\$2,055,000	\$2,115,000
Special Ed In-Lieu Property Tax	\$22,350	\$23,241	\$23,500	\$24,000
Federal Revenues	\$391,505	\$86,471	\$88,000	\$88,000
State Revenues	\$626,086	\$917,977	\$599,469	\$605,288
Local Revenues	\$240,026	\$252,230	\$229,151	\$233,367
TOTAL REVENUE:	\$5,220,133	\$5,405,916	\$5,286,575	\$5,429,243
EXPENDITURES				
Certificated Salaries (current and out years include 3% increase)	\$1,752,385	\$1,738,488	\$1,785,982	\$1,811,012
Classified Salaries (current and out years include 3% increase)	\$1,011,288	\$1,003,595	\$1,018,409	\$1,048,422
Employee Benefits (8% increase from 21-22 to 22-23)	\$1,415,550	\$1,653,830	\$1,678,546	\$1,700,324
<i>STRS included in employee benefits (19.10%)</i>	<i>\$504,397</i>	<i>\$530,412</i>	<i>\$534,570</i>	<i>\$544,580</i>
<i>PERS included in employee benefits (25.37%)</i>	<i>\$195,594</i>	<i>\$234,798</i>	<i>\$232,222</i>	<i>\$239,407</i>
<i>Retiree Health Benefits</i>	<i>\$27,130</i>	<i>\$15,000</i>	<i>\$15,000</i>	<i>\$0</i>
Books, Supplies & Equipment	\$211,593	\$187,036	\$174,825	\$176,554
Services & Operating Expenses (including transportation)	\$854,704	\$849,762	\$757,704	\$657,212
Capital Outlay and Land Improvements	\$8,080	\$10,500	\$10,500	\$10,500
TOTAL EXPENSE:	\$5,253,600	\$5,443,211	\$5,425,967	\$5,404,023
BALANCE BEFORE TRANSFERS:	(\$33,467)	(\$37,295)	(\$139,392)	\$25,221
Transfer In from Retiree Benefits Fund	\$27,130	\$15,000	\$15,000	\$0
Transfers In from Fund 17	\$20,000	\$0	\$0	\$0
Transfer Into Salmon Creek Charter	\$1,717,549	\$1,722,631	\$1,730,000	\$1,730,000
Transfer Out to Salmon Creek Charter	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)
Transfer Out to SC Advisory Board (site council)	(\$17,549)	(\$22,631)	(\$30,000)	(\$30,000)
Transfer Out to Cafeteria	(\$69,284)	(\$74,386)	(\$55,000)	(\$55,000)
BALANCE AFTER TRANSFERS:	(\$55,621)	(\$96,681)	(\$179,392)	(\$29,779)
GENERAL FUND ENDING BALANCE:	\$3,591,626	\$3,494,945	\$3,315,553	\$3,285,774
Components of General Fund Ending Balance				
Economic Uncertainties (5% of Exp.) Board Designated	\$262,680	\$272,161	\$271,298	\$270,201
Budget Stabilization	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
1) Revolving Fund	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$280,685	\$234,940	\$235,790	\$239,640
3) Assigned Ending Balance (Lottery 1100 & EPA 1400)	\$54,043	\$55,000	\$55,000	\$55,000
4) Unassigned Ending Balance	\$593,718	\$532,345	\$352,965	\$320,433

**HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS 2022-23 through 2024-25**

REVENUE

LCFF Revenue

HUSD

K - 2 District Property Tax	\$2,947,000	
EPA (Education Protection Account)	\$24,496	
State Aid	\$523,123	1st Interim LCFF Calc as of
Basic Aid Charter Supplemental	\$1,995,000	12/1/2022
In-Lieu of Property Tax	(\$2,711,414)	
Transfer out to FD 14 - Deferred Maint	(\$25,000)	
Sp. Ed. In Lieu Property Tax	\$23,241	21-22 amt

Salmon Creek

S. C. Charter in Lieu Property Taxes	\$784,105	1st Interim LCFF Calc as of
EPA (Education Protection Account)	\$86,550	12/1/2022
State Aid	\$502,137	
	<u>\$2,130,997</u>	

Federal Revenues

Title I RS3010	\$26,045	updated 11/11
Title II RS4035	\$5,614	updated 11/11
Title IV RS4127	\$10,000	updated 11/11
Sp. Ed. Federal Revenues RS3310	\$20,691	21-22 amt
REAP Grant (SRSA) RS5810	\$24,121	updated 9/19/2022
	<u>\$86,471</u>	

State Revenues

Pre-K Planning Grant RS6053	\$47,000	
ELOP - RS2600	\$107,099	updated 10/18
Lottery RS1100 - 2022-23 Dartboard Est	\$30,685	updated 10/18
Lottery Prop 20 RS6300 - 2022-23 Dartboard Est	\$12,094	updated 10/18
Mandated Block Grant HUSD 2022-23 Dartboard	\$1,427	updated 10/18
Mandated Block Grant SCC 2022-23 Dartboard	\$2,561	updated 10/18
21-22 Charter School ADA Estimate	\$220,000	Calc by SCOE 11/18
CSESAP Program REV	\$44,126	EST
SPED REV Dispute Prevention/Resolution Apportionment	\$2,264	SELPA 11/17
SPED REV Learning Recovery Support Apportionment	\$12,735	SELPA 11/17
SPED REV Early Intervention Preschool Grant	\$12,500	
STRS - On-Behalf RS7690	\$204,102	updated 10/20 SCOE BIZ 23-07
Arts, Music, & Instructional Materials Discretionary Block Grant	\$111,069	Based on 21-22 ADA
Learning Recovery Emergency Block Grant	\$110,315	2021-22 unduplicated %
	<u>\$917,977</u>	

Local Revenues

ARK Donation RS0242	\$40,000	
Rent/Misc	\$13,000	
RESIG Safety Credit RS9090	\$1,644	RESIG 11/7 email
State Special Education (AB602 REV)	\$162,586	22-23 AB602 Est REV
Interest Income	\$35,000	
	<u>\$252,230</u>	

TOTAL REVENUE

\$5,405,916

EXPENDITURES

Certificated Salaries (includes step and column and 3% increase each year)

Classroom Teachers, Counselor and Music	\$1,387,911
Substitutes	\$30,000
Teacher Stipends	\$52,500
ELOP Salaries	\$50,000
	<u>\$1,520,411</u>

Administrative/Confidential Salaries

Superintendent/Principal	\$180,000
Chief Business Official	\$107,000
Administrative Assistant	\$74,709
School Psychologist (0.3 FTE)	\$38,077
	<u>\$399,786</u>

Classified Salaries (includes step and column and 3% increase each year)

After School ELOP Program (Homework Club)	\$19,900
Business Services Technician	\$82,285
Classified Salaries Additional Pay / Stipends	\$15,000
CSESAP Match	\$46,125
Custodial and Maintenance	\$125,640
Farm and Garden Assistant	\$21,590
Head of Farm and Garden	\$67,500
Library and Media Services Technician	\$44,140
Paraeducators and Instructional Assistants (4 Para, 2IAs, 1 Bilingual)	\$271,856
Reading Intervention Para	\$34,850
Spanish Club (Stipend)	\$3,000
Special Education (1:1 & RSP)	\$50,000
ELOP Salaries	\$40,000
	<hr/>
	\$821,886

Employee Benefits

Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.)	\$223,480	
STRS	\$332,228	Automatically calculated off of salary amounts
PERS	\$228,881	
STRS - On-Behalf (RS 7690)	\$204,102	updated 10/20 SCOE BIZ 23-07
Retiree Benefits	\$15,000	
Health Benefits (Medical, Dental, Vision, Cash in Lieu)	\$650,140	updated 10/17
	<hr/>	
	\$1,653,830	

Books/Materials/Supplies

Basic Order (Paper, etc.)	\$2,000	
Books other than textbooks	\$2,000	
Computer Software	\$3,000	
COVID Materials	\$5,000	
Curriculum/Curriculum Materials	\$17,500	
Custodial Supplies (includes RS 8150 Custodial Supplies)	\$15,200	
Drama Materials and Supplies	\$1,500	
ELOP Summer School materials and supplies	\$9,625	
Electronic Curriculum (Lexia/TCI/LCAP/TPT)	\$16,575	
Equipment - Front Office and Bsn Office	\$5,000	
Equipment - technology (iPads, Chromebooks, etc)	\$26,000	
First Aid Supplies (616)	\$1,644	
Food for Meetings	\$2,500	
Front Office, Bsn Office and Staff Room Supplies	\$10,000	
Staff room furniture	\$10,000	(22-23 desk for MM, couch for staff room)
Garden Maintenance Supplies - custodial maintenance of garden (8200)	\$5,500	
Garden Supplies	\$1,750	
Music (instrument replacements/repair)	\$500	
Music/Stage Risers	\$12,492	
Positive Behavior Incentives	\$500	
Site Council (Grants + annual costs of library and recess equipment)	\$25,000	
Spanish Club Materials	\$250	
Special Education Classroom Materials	\$1,500	
Teacher Classroom Allocations (\$750 x 14 teachers)	\$10,500	
Technology Supplies	\$1,000	
Textbooks	\$500	
	<hr/>	
	\$187,036	

Sub-Agreements

Technology Contract (SCOE)	\$2,500
SCOE - Emergency Sub Exp.	\$110
	<hr/>
	\$2,610

Travel/Workshops/Conferences

Board & Superintendent Workshops	\$1,300
School Admin Conference	\$600
Mileage and Reimbursement	\$500
Professional Development - Certificated	\$2,500
Professional Development - Parent Participation	\$1,250
School Sponsored Field Trips	\$10,000
Special Ed Conf.	\$250
	<hr/>
	\$16,400

Dues/Memberships

Electronic School Board Membership	\$9,500
School Admin Memberships	\$1,700
Superintendent Memberships	\$2,700
Subscriptions	\$2,600
	<hr/>
	\$16,500

Insurance

Food Service	\$750
Property and Liability Insurance Premium - HUSD	\$46,700
Property and Liability Insurance Premium - OCC	\$2,050
Pupil Insurance	\$2,200
	<hr/>
	\$51,700

RESIG 22-23 Est.

Utilities

Waste Disposal	\$6,250
Building Security/Fire Alarm Monitoring - Major Alarm	\$500
Propane	\$18,000
Electric	\$42,500
	<hr/>
	\$67,250

Leases/Rentals

Other Equipment - rentals	\$3,000
Routine Repair and Maintenance (including well)	\$10,950
Repairs - Technology/music instruments	\$850
	<hr/>
	\$14,800

Services and Operations

Athletics/Referee Fees	\$500
Audit	\$10,500
Copier Lease (term date 9/2027)	\$18,660
Data Processing	\$1,250
Employment Advertising (Obj5865) and all other Advertising (Obj5825)	\$340
Fees	\$1,500
Fingerprinting Costs	\$2,000
Frontline	\$4,432
Legal Services (School & College Legal Services)	\$0
Library Management Fees (Power School)	\$3,090
Living Roof (LVRF)	\$1,500
Negotiator Costs (School & College Legal; Paul Boyland)	\$1,250
OPEB Actuarial	\$5,000
Other Service, Instruction	\$5,000
Other Services, Admin	\$2,500
Other Services, Operations	\$7,500
Payroll Tech Contract	\$500
School Wise - student data entry tech support (WISE)	\$700
SCOE contract to digitize boxes from storage room	\$500
Sex Education Class (West County Health) - funding covered by Site Council	\$1,500
Shredding Costs	\$1,300
SpEd Software	\$300
Youth Survey for LCAP	\$5,150
Water/Well Testing	\$11,500
Website (Blackboard)	\$4,528
	<hr/>
	\$91,000

Communications

Telephone (AT&T/PYS Communications)	\$7,700
Cellular phones and hot spots (Verizon)	\$3,600
Internet Access - Schools Connect	\$3,200
Postage	\$200
	<hr/>
	\$14,700

Repairs/Land Improvements

Facility/Land Improvements	\$10,500
	<hr/>
	\$10,500

Transportation Costs

Home to school transportation (revenue added in LCFF Calc)	\$115,000
SPED Bus Service Cost	\$43,831
ELOP Bussing	\$9,500
Home to school transportation (excess cost NOT included in LCFF Calc)	\$89,231
	<hr/>
	\$257,562

Special Education - estimated costs and students

Consortium - preschool (1 student)	\$63,510	
Consortium - Students in SDC (1 student - ages out 6/24)	\$80,772	
Consortium - Speech	\$34,962	Updated 10/24/2022
Consortium - Nurse	\$8,872	
Consortium - Admin/Indirect costs	\$28,324	
SCOE - SpEd Fee for Service	\$84,000	(1 student, ages out 6/23)
Redwood Pediatric OT	\$15,000	
SCOE - Admin fee	\$1,800	
	<hr/>	
	\$317,240	

FUND: 14 Restricted Maintenance		Previous Year	Current Year	Projection Year	Projection Year
		2021-22	2022-23	2023-24	2024-25
	Object Codes				
Revenue					
Transfer from General Fund	8091	\$25,000	\$25,000	\$25,000	\$25,000
Transfer from Fund 40	8919				
Interest	8660	\$390	\$175	\$700	\$700
Total Revenue		\$25,390	\$25,175	\$25,700	\$25,700
Expenditures					
Custodial Supplies	4370	\$7			
Repairs and Maintenance	5630		\$15,325	\$5,000	\$5,000
Professional Services - Property Management Fee	5830	\$383	\$258	\$1,000	\$1,000
Professional Services - Tree work	5830	\$400	\$515	\$10,000	\$10,000
Professional Services - Major Alarm (Fire Panel Replacement)		\$14,591			
Building and Site Improvments	6000		\$4,635		
Total Expenditures		\$15,380	\$20,733	\$16,000	\$16,000
Net Increase (Decrease)		\$10,010	\$4,442	\$9,700	\$9,700
Fund Balance					
Beginning Balance		\$61,532	\$71,541	\$75,983	\$85,683
Audit Adjustment(s)					
Net Ending Balance		\$71,541	\$75,983	\$85,683	\$95,383

2022-23

The repairs and maintenance completed in 22-23 include replacing a water pump connected to our well \$6,350; and installing new restroom doors on the Falls Building restrooms \$8,976. Building and Site Improvments include phone system repairs, including a cut phone line, and door lock replacements.

FUND: 17 Special Reserve Fund for Instructional Programs		Previous Year	Current Year	Projection Year	Projection Year
		2021-22	2022-23	2023-24	2024-25
Object Codes					
Revenue					
Interest	8660	\$2,500	\$1,976	\$8,000	\$8,000
Total Revenue		\$2,500	\$1,976	\$8,000	\$8,000
Expenditures					
Music Instruments	4400	\$20,000	\$0	\$0	\$0
Total Expenditures		\$20,000	\$0	\$0	\$0
Net Increase (Decrease)		(\$17,500)	\$1,976	\$8,000	\$8,000
Fund Balance					
Beginning Balance		\$506,217	\$488,717	\$490,693	\$498,693
Audit Adjustment(s)					
Net Ending Balance		\$488,717	\$490,693	\$498,693	\$506,693

Notes/Assumptions: Expenses reported in FD 17 are transfers made into FD 01 to balance the budget for that year. The transfers in will offset expenditures for instructional programs such as curriculum and field trips.

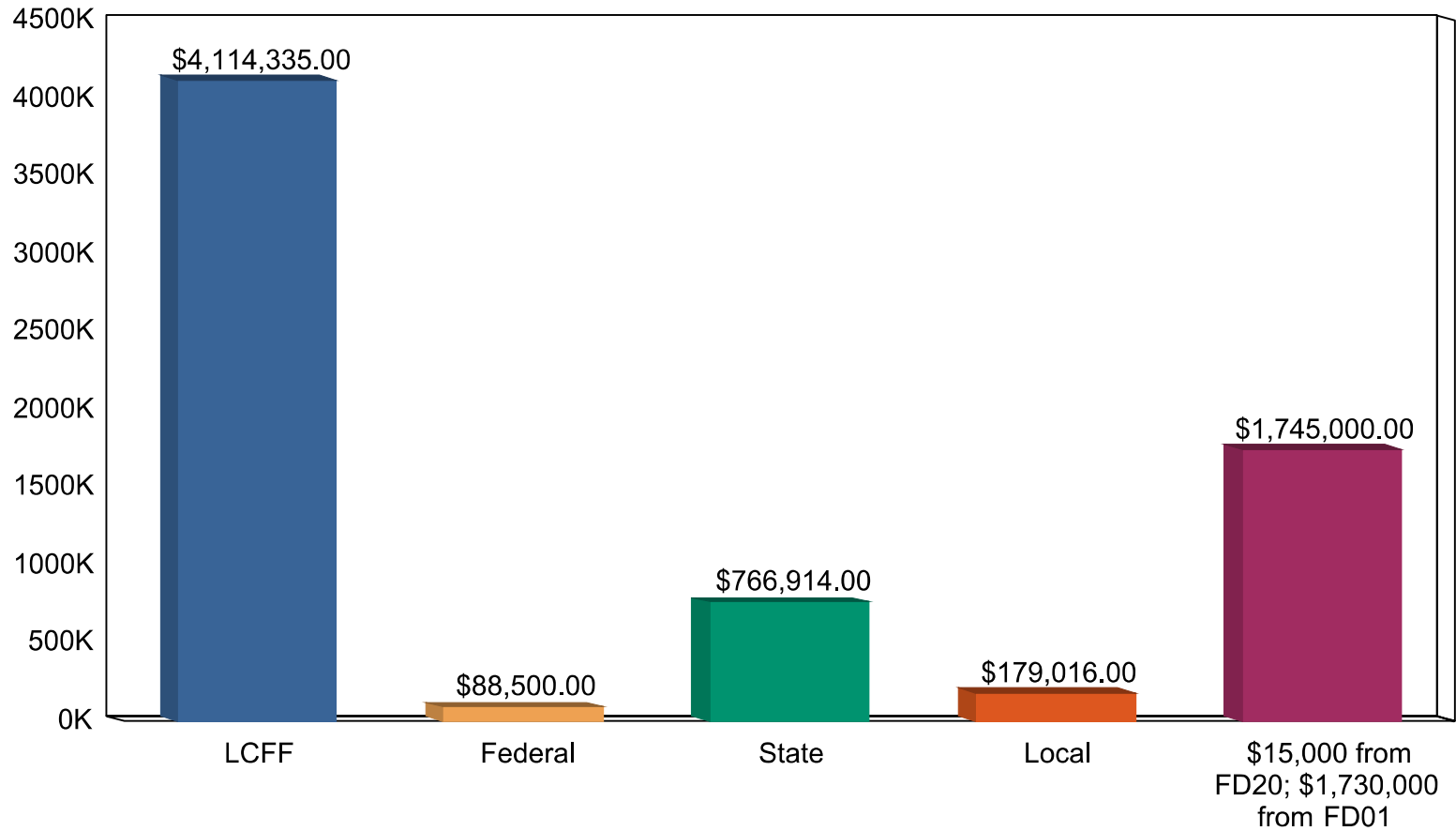
FUND: 20 Postemployment Benefits Fund

		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2021-22	2022-23	2023-24	2024-25
<u>Revenue</u>					
Interest	8660	\$4,691	\$1,999	\$500	\$500
Total Revenue		\$4,691	\$1,999	\$500	\$500
<u>Expenditures</u>					
Postemployment Benefits (2 retirees)	7619	\$12,130	\$0	\$0	\$0
2019-20 Settlement	7619	\$15,000	\$15,000	\$15,000	\$0
HUSD Board Resolution to cover Bond Exp	7619		\$550,000		
Total Expenditures		\$27,130	\$565,000	\$15,000	\$0
Net Increase (Decrease)		(\$22,439)	(\$563,001)	(\$14,500)	\$500
<u>Fund Balance</u>					
Beginning Balance		\$840,847	\$818,408	\$255,407	\$240,907
Audit Adjustment(s)					
Net Ending Balance		\$818,408	\$255,407	\$240,907	\$241,407

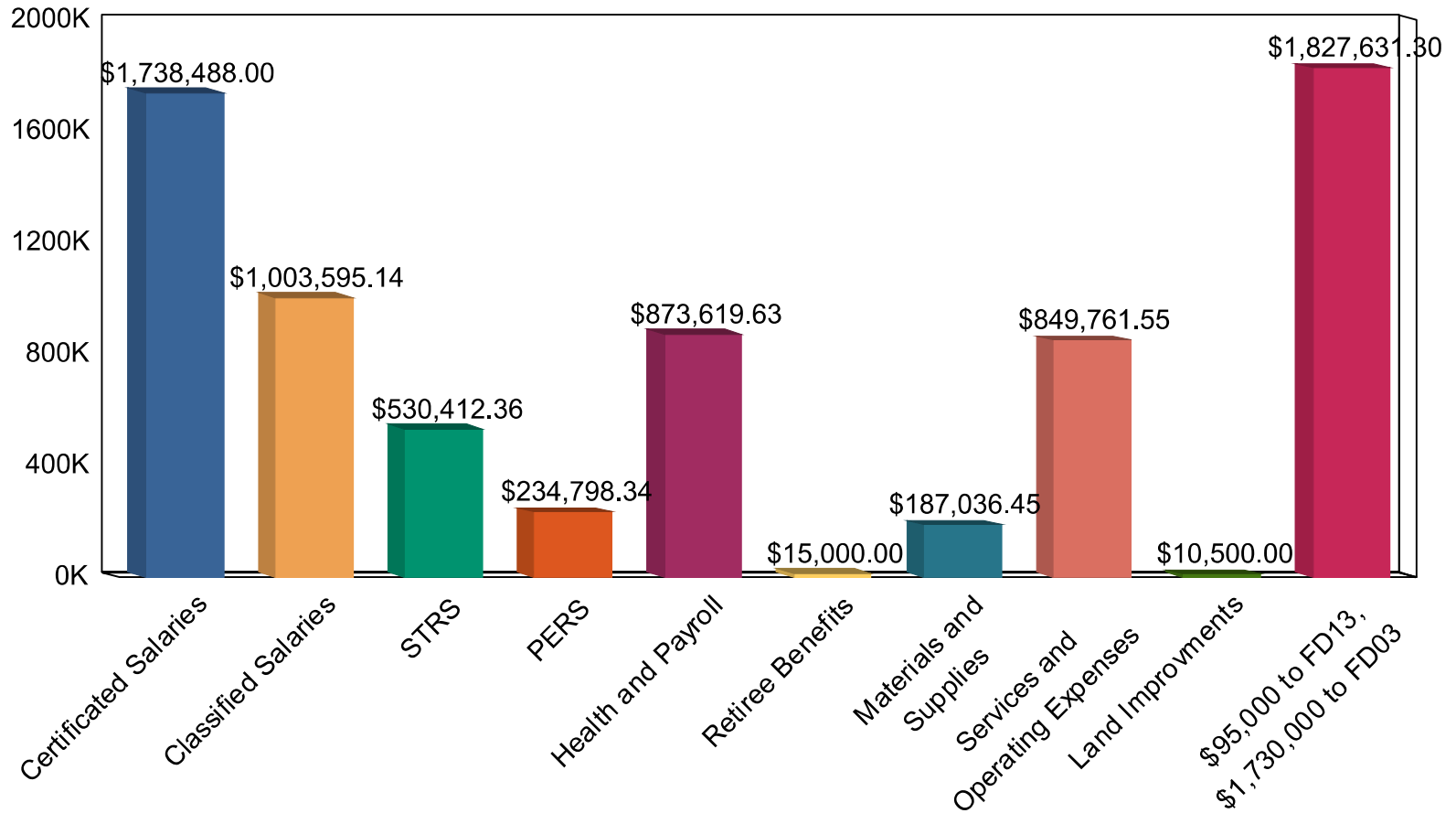
FUND: 40 Capital Outlay

		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2021-22	2022-23	2023-24	2024-25
<u>Revenue</u>					
HUSD Board Resolution to cover Bond Exp	8919		\$550,000		
Interest	8660	\$2,011	\$858	\$0	\$0
Total Revenue		\$2,011	\$550,858	\$0	\$0
<u>Expenditures</u>					
Painting the Falls Building	5830		\$11,125		
Bond Expense: Counterpoint Construction	5830		\$27,744		
Bond Expense: FRC	6200		\$844,256		
Bond Expense: Architects Brelje & Race / Brunsing Associates	6210		\$4,243		
Bond Expense: Inspector	6290		\$14,544		
Total Expenditures		\$0	\$901,912	\$0	\$0
Net Increase (Decrease)		\$2,011	(\$351,054)	\$0	\$0
<u>Fund Balance</u>					
Beginning Balance		\$349,043	\$351,054	\$0	\$0
Audit Adjustment(s)					
Net Ending Balance		\$351,054	\$0	\$0	\$0

General Funds Budget Model - OB23-01 Revenues



General Funds Revised Budget (from accounts) Expenditures



HARMONY UNION SCHOOL DISTRICT
2022-23 1st Interim Comparison to Budget Projections
FUNDS 01 and 03
Analysis of Changes

ADA 178.56 174.37
BEGINNING BALANCE \$3,591,626 \$3,591,626

REVENUE	2022-23 Budget	2022-23 1st Interim	Difference	Comments
LCFF Revenue	\$2,141,335	\$2,130,997	(\$10,338)	LCFF Calc was updated using most recent calculator, HUSD ADA projected at 91%; SCC at 92% per illnesses and quarantine days
Basic Aid Charter Supplemental	\$1,950,000	\$1,995,000	\$45,000	Basic Aid Supplemental estimation based on out of district LCFF students.
Sp. Ed. In Lieu Property Tax	\$23,000	\$23,241	\$241	Amount based off of LCFF ADA and Property Taxes
Federal Revenues	\$88,500	\$86,471	(\$2,029)	Recalc of all Federal funds (Title I, II & IV)(SpEd Rev)(SRSA Grant)
State Revenues	\$766,914	\$917,977	\$151,063	Accurate amounts of Arts, Music & Materials Grant and the Learning Recovery Emergency Block Grant
Local Revenues	\$179,016	\$252,230	\$73,214	HUSD reinstated \$40,000 from the shArk parent group as donations are back on track; Increase in State Sp Ed
Total Revenue	\$5,148,765	\$5,405,916	\$257,151	Increase (Decrease) in Revenue

EXPENDITURES	2022-23 Budget	2022-23 1st Interim	Difference	Comments
Certificated Salaries	\$1,690,411	\$1,738,488	\$48,077	Salaries increased \$20,000 in substitute needs, and ELOP costs
Classified Salaries	\$928,329	\$1,003,595	\$75,266	Salary increase due to ELOP costs and reinstating Classroom Paraprofessional
Employee Benefits	\$1,557,140	\$1,653,830	\$96,690	Medical Benefits Increased per 3 families adding dependants, plus PERS costs per added employee
Books and Supplies	\$165,460	\$187,036	\$21,576	Increase due to inflation
Services and other Operating Expenditures	\$778,367	\$849,762	\$71,395	Increase due to inflation, Special Education and Transportaiton costs
Capital Outlay	\$10,500	\$10,500	\$0	n/a
Total Expenditures	\$5,130,207	\$5,443,211	\$313,004	Increase (Decrease) in Expenses

Totals for the following Balances:

Change

Difference of transfer in/out of Gen Fund	(\$80,000)	(\$59,386)	\$20,614	
ENDING BALANCE	(\$61,442)	(\$96,681)	(\$35,239)	
Economic Uncertainties	\$347,730	\$272,161	(\$75,569)	5% of General Fund Expenses
Restricted Ending Balance	\$327,399	\$234,940	(\$92,459)	Federal and State One-Time Funds
Revolving Fund	\$500	\$500	\$0	
Assigned Ending Balance	\$0	\$55,000	\$55,000	Unrestricted and Restricted Lottery funds remaining
Budget Stabilization	\$2,400,000	\$2,400,000	\$0	
Unassigned Ending Balance	\$454,555	\$532,344	\$77,789	Property Taxes and BAS

HARMONY UNION SCHOOL DISTRICT

Board Meeting December 9th, 2022

2022-23 1st Interim

Harmony USD's 2022-23 1st Interim Budget was developed using the 2022-23 Enacted State Budget, version 23.2c of the LCFF Calculator, the 2022-23 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2022-23 1st Interim Budget was also developed using a 10-year property tax average of 5% and a 15-year property tax average of 4.5% for years 2023-24 and 2024-25. Harmony used a 5% property tax projection for 2022-23 based off of the 2021-22 property tax increase of 5.6%. Real Estate transactions and property assessments were above average in 2020, 2021 and 2022. With the County Assessor's Office two years behind in property tax assessments, assuming a 5% increase seemed appropriate for 2022-23.

The Multi Year Projection used a 13.26% COLA for 2022-23, a 5.38% COLA for 2023-24 and a 4.02% COLA for 2024-25. For these reasons, the Harmony USD is presenting a 2022-23 1st Interim for review and adoption that is deficit spending in school years 2022-23, 2023-24 and 2024-25.

The 2022-23 1st Interim is based on the LCFF calculation which includes supplemental and concentration grants based on the number of English Language Learners pupils, students eligible for free and reduced meal programs and foster youth (Unduplicated pupil counts). The ADA, enrollment and pupil counts have been updated to reflect estimates as best as can be determined at this time. The number of unduplicated pupils enrolled in each school district as a percentage of total enrollment will constitute the unduplicated count. Each year the District will provide the State the total number of unduplicated pupil counts in these categories, which will determine the grant funding the District qualifies for. At the 2022-23 1st Interim Budget, the District's unduplicated count is 6 and the Supplemental/Concentration Grant percentage for the District is 18.6%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

The 2022-23 1st Interim Budget includes both the Arts, Music, & Instructional Materials Discretionary Block Grant; and the Learning Recovery Emergency Block Grant funded by the CDE. Funds from the Arts, Music, & Instructional Materials Discretionary Block Grant may be used on professional development and instructional materials, in visual and performing arts; world languages; mathematics; science, English language arts, Ethnic studies; Media Literacy; Computer Science; and History-social science. At this time, Harmony USD is allocating funds to cover certificated salaries connected to allowable subjects.

The Learning Recovery Emergency Block Grant funds may be used on Instructional learning time for the 2022–23 through 2027–28 school years by increasing the number of instructional days or minutes provided during the school year; providing summer school or intersessional instructional programs; taking any other action that increases or stabilizes the amount of instructional time or services provided to pupils, or decreases or stabilizes staff-to-pupil ratios, based on pupil learning needs; Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports; Integrating pupil supports to address other barriers to learning, and staff supports and training; additional academic services for pupils, such as diagnostic, progress monitoring, and benchmark assessments of pupil learning. Harmony USD is allocating funds to cover certificated and

classified salaries connected to closing learning gaps such as staff involved in the MTSS and ACT Programs.

The 2022-23 1st Interim Budget also including funding to expand our Transition Kindergarten program. TK students who turn 5 by February 2, 2023, are now included in the ADA calculations. The 2023-24 Budget includes TK students who turn 5 by April 2, 2024, in the ADA calculation and the 2024-25 Budget includes TK students who turn 5 by June 2, 2025, in the ADA calculation. This is why ADA in TK increases slightly each year. Harmony doesn't anticipate having more than 15 students in our TK program, but each year we will have more and more who are counted in ADA.

Special Ed student enrollment has increased raising the cost of special education services for the District. The revenue for these students has increased, but the contribution from the General Fund for this program stays significant at \$421,000 for 2022-23.

Property taxes per ADA x Charter ADA is reflected below:			
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Local Property Taxes	\$2,947,000	\$3,080,000	\$3,220,000
District LCFF ADA	39.13 \$235,586	41.86 \$259,218	43.68 \$276,586
S.C. Charter LCFF ADA	135.24 \$784,105	139.84 \$836,758	139.84 \$872,270
Pathways Charter ADA	325.36 \$1,927,309	325 \$1,984,024	325 \$2,071,144

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State's deferred maintenance apportionment was eliminated. There will no longer be a revenue stream in this fund unless funds are permanently transferred from the general fund. These funds have been committed for deferred maintenance purposes by an approved board resolution. The contribution to the deferred maintenance program from the General Fund is \$25,000 for 2022-23, 2023-24 and 2024-25.

Measure C, a school improvement obligation (G.O.) bond measure ballot to modernize and renovate our campus was passed on the June 5, 2018. The Bond is in the amount of \$9.6 million. The District continues to try and organize a Citizens' Oversight Committee to monitor bond expenditures, a requirement of the Prop 39 bond measure. The District created their own Bond Committee that has representation of staff, a board trustee, community, and administration. This committee has been an intricate part of bond planning. A master plan was presented at the 2018 November regular board meeting by TLCDC Architects and a final draft of the master plan was brought back to the December 2018 board meeting for approval. The third and final phase of the 2018 Bond is now in progress with an April 20, 2023, expected completion date.

Proposition 51 effects the required minimum contribution a District must deposit to the Restricted Routine Repair and Maintenance account from their General Fund. The rate is 3% of the total General

Fund expenditures within the General Fund for ongoing and major maintenance. *Currently the District is not required to meet that requirement due to the fact that District's with ADA under 300 are exempt.*

1st Interim projections for 2022-23 through 2024-25 reflect an average of 3.2% increase in salaries due to the district's 3% offer and step in column increases. The Administrative configuration for 2022-23 will be a full time Superintendent/Principal, a full time Chief Business Official and a full time Office Manager. There is a certificated position layoff reflected in 2023-24.

The 1st Interim reflects a 5-year contract to pay \$15,000 to an HUSD Retiree through June of 2024. 2022-23 is year 4 of 5 in the contract.

In summary:

At this time, the 2022-23 1st Interim is deficit spending in 2022-23, 2023-24 and 2024-25. If the State does not provide adequate funding within the next three (3) years, it is recommended that additional budget reductions be made in addition to the reductions presented in this Budget Development.

Posted in the November 30, 2021 edition of School Services of California, "Using the premise that we can do anything in education, but not everything, many local educational agencies (LEAs) find themselves in a bind for 2022-23 as they balance demands at the bargaining table with the maintenance of current staffing levels amidst significant declining enrollment. Posted in the November 10, 2022, edition of School Services of California, the Bureau of Labor Statistics released data that as of November 2022, the unadjusted annual inflation increase is at 7.7%.

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,494,945, we are well within the State's "Criteria and Standards" which state that our District should have an ending balance for Economic Uncertainties of 5%. With the District assigning funds in a Budget Stabilization account, in the amount of \$2,400,000, and restricted funds in the amount of \$234,940 the district's unassigned ending balance at 1st Interim is \$532,345.

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

	<u>*LCFF Revenue</u>	<u>EPA Revenue</u>	<u>State Aid Revenue</u>
2022-23	\$2,154,238	\$111,046	\$1,025,260
2023-24	\$2,314,955	\$147,941	\$1,072,538
2024-25	\$2,387,589	\$149,152	\$1,090,581

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

ADA used for LCFF calculations are:

@Budget Development	@1 st Interim
2022-23 177.66	2022-23 174.37
2023-24 184.28	2023-24 181.70
2024-25 184.28	2024-25 183.52

2023-24 and 2024-25 reflect expenditure increases in salaries due to step in column increases and 3% increases per the district's offer. Estimated health and welfare benefit increases 2.5% as well as increases in STRS & PERS costs per the most recent Dartboard.

The 1st Interim 2022-23 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2022-23 through 2024-25 fiscal years.

At this time, it is expected that all other funds (Cafeteria, Deferred Maintenance, Capital Facilities, Bond, Special Reserves and Retiree Benefits) will have a positive ending balance for the 2022-23 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2022-23 1st Interim is included.



Harmony
Union School District

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

1st Interim

2022-23

Certification

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Stacy Kalember Telephone: 707-874-1205
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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



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1st Interim

2022-23

Narrative

HARMONY UNION SCHOOL DISTRICT

Board Meeting December 9th, 2022

2022-23 1st Interim

Harmony USD's 2022-23 1st Interim Budget was developed using the 2022-23 Enacted State Budget, version 23.2c of the LCFF Calculator, the 2022-23 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2022-23 1st Interim Budget was also developed using a 10-year property tax average of 5% and a 15-year property tax average of 4.5% for years 2023-24 and 2024-25. Harmony used a 5% property tax projection for 2022-23 based off of the 2021-22 property tax increase of 5.6%. Real Estate transactions and property assessments were above average in 2020, 2021 and 2022. With the County Assessor's Office two years behind in property tax assessments, assuming a 5% increase seemed appropriate for 2022-23.

The Multi Year Projection used a 13.26% COLA for 2022-23, a 5.38% COLA for 2023-24 and a 4.02% COLA for 2024-25. For these reasons, the Harmony USD is presenting a 2022-23 1st Interim for review and adoption that is deficit spending in school years 2022-23, 2023-24 and 2024-25.

The 2022-23 1st Interim is based on the LCFF calculation which includes supplemental and concentration grants based on the number of English Language Learners pupils, students eligible for free and reduced meal programs and foster youth (Unduplicated pupil counts). The ADA, enrollment and pupil counts have been updated to reflect estimates as best as can be determined at this time. The number of unduplicated pupils enrolled in each school district as a percentage of total enrollment will constitute the unduplicated count. Each year the District will provide the State the total number of unduplicated pupil counts in these categories, which will determine the grant funding the District qualifies for. At the 2022-23 1st Interim Budget, the District's unduplicated count is 6 and the Supplemental/Concentration Grant percentage for the District is 18.6%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

The 2022-23 1st Interim Budget includes both the Arts, Music, & Instructional Materials Discretionary Block Grant; and the Learning Recovery Emergency Block Grant funded by the CDE. Funds from the Arts, Music, & Instructional Materials Discretionary Block Grant may be used on professional development and instructional materials, in visual and performing arts; world languages; mathematics; science, English language arts, Ethnic studies; Media Literacy; Computer Science; and History-social science. At this time, Harmony USD is allocating funds to cover certificated salaries connected to allowable subjects.

The Learning Recovery Emergency Block Grant funds may be used on Instructional learning time for the 2022–23 through 2027–28 school years by increasing the number of instructional days or minutes provided during the school year; providing summer school or intersessional instructional programs; taking any other action that increases or stabilizes the amount of instructional time or services provided to pupils, or decreases or stabilizes staff-to-pupil ratios, based on pupil learning needs; Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports; Integrating pupil supports to address other barriers to learning, and staff supports and training; additional academic services for pupils, such as diagnostic, progress monitoring, and benchmark assessments of pupil learning. Harmony USD is allocating funds to cover certificated and

classified salaries connected to closing learning gaps such as staff involved in the MTSS and ACT Programs.

The 2022-23 1st Interim Budget also including funding to expand our Transition Kindergarten program. TK students who turn 5 by February 2, 2023, are now included in the ADA calculations. The 2023-24 Budget includes TK students who turn 5 by April 2, 2024, in the ADA calculation and the 2024-25 Budget includes TK students who turn 5 by June 2, 2025, in the ADA calculation. This is why ADA in TK increases slightly each year. Harmony doesn't anticipate having more than 15 students in our TK program, but each year we will have more and more who are counted in ADA.

Special Ed student enrollment has increased raising the cost of special education services for the District. The revenue for these students has increased, but the contribution from the General Fund for this program stays significant at \$421,000 for 2022-23.

Property taxes per ADA x Charter ADA is reflected below:			
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Local Property Taxes	\$2,947,000	\$3,080,000	\$3,220,000
District LCFF ADA	39.13 \$235,586	41.86 \$259,218	43.68 \$276,586
S.C. Charter LCFF ADA	135.24 \$784,105	139.84 \$836,758	139.84 \$872,270
Pathways Charter ADA	325.36 \$1,927,309	325 \$1,984,024	325 \$2,071,144

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State's deferred maintenance apportionment was eliminated. There will no longer be a revenue stream in this fund unless funds are permanently transferred from the general fund. These funds have been committed for deferred maintenance purposes by an approved board resolution. The contribution to the deferred maintenance program from the General Fund is \$25,000 for 2022-23, 2023-24 and 2024-25.

Measure C, a school improvement obligation (G.O.) bond measure ballot to modernize and renovate our campus was passed on the June 5, 2018. The Bond is in the amount of \$9.6 million. The District continues to try and organize a Citizens' Oversight Committee to monitor bond expenditures, a requirement of the Prop 39 bond measure. The District created their own Bond Committee that has representation of staff, a board trustee, community, and administration. This committee has been an intricate part of bond planning. A master plan was presented at the 2018 November regular board meeting by TLCDC Architects and a final draft of the master plan was brought back to the December 2018 board meeting for approval. The third and final phase of the 2018 Bond is now in progress with an April 20, 2023, expected completion date.

Proposition 51 effects the required minimum contribution a District must deposit to the Restricted Routine Repair and Maintenance account from their General Fund. The rate is 3% of the total General

Fund expenditures within the General Fund for ongoing and major maintenance. *Currently the District is not required to meet that requirement due to the fact that District's with ADA under 300 are exempt.*

1st Interim projections for 2022-23 through 2024-25 reflect an average of 3.2% increase in salaries due to the district's 3% offer and step in column increases. The Administrative configuration for 2022-23 will be a full time Superintendent/Principal, a full time Chief Business Official and a full time Office Manager. There is a certificated position layoff reflected in 2023-24.

The 1st Interim reflects a 5-year contract to pay \$15,000 to an HUSD Retiree through June of 2024. 2022-23 is year 4 of 5 in the contract.

In summary:

At this time, the 2022-23 1st Interim is deficit spending in 2022-23, 2023-24 and 2024-25. If the State does not provide adequate funding within the next three (3) years, it is recommended that additional budget reductions be made in addition to the reductions presented in this Budget Development.

Posted in the November 30, 2021 edition of School Services of California, "Using the premise that we can do anything in education, but not everything, many local educational agencies (LEAs) find themselves in a bind for 2022-23 as they balance demands at the bargaining table with the maintenance of current staffing levels amidst significant declining enrollment. Posted in the November 10, 2022, edition of School Services of California, the Bureau of Labor Statistics released data that as of November 2022, the unadjusted annual inflation increase is at 7.7%.

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,494,945, we are well within the State's "Criteria and Standards" which state that our District should have an ending balance for Economic Uncertainties of 5%. With the District assigning funds in a Budget Stabilization account, in the amount of \$2,400,000, and restricted funds in the amount of \$234,940 the district's unassigned ending balance at 1st Interim is \$532,345.

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

	<u>*LCFF Revenue</u>	<u>EPA Revenue</u>	<u>State Aid Revenue</u>
2022-23	\$2,154,238	\$111,046	\$1,025,260
2023-24	\$2,314,955	\$147,941	\$1,072,538
2024-25	\$2,387,589	\$149,152	\$1,090,581

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

ADA used for LCFF calculations are:

@Budget Development	@1 st Interim
2022-23 177.66	2022-23 174.37
2023-24 184.28	2023-24 181.70
2024-25 184.28	2024-25 183.52

2023-24 and 2024-25 reflect expenditure increases in salaries due to step in column increases and 3% increases per the district's offer. Estimated health and welfare benefit increases 2.5% as well as increases in STRS & PERS costs per the most recent Dartboard.

The 1st Interim 2022-23 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2022-23 through 2024-25 fiscal years.

At this time, it is expected that all other funds (Cafeteria, Deferred Maintenance, Capital Facilities, Bond, Special Reserves and Retiree Benefits) will have a positive ending balance for the 2022-23 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2022-23 1st Interim is included.



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1st Interim

2022-23

LCFF Calculator

Harmony Union Elementary (70750) - 2022-23 Budget at 1st Interim		10/31/2022		
	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
LCFF Entitlement				
Base Grant	\$367,192	\$413,311	\$438,853	
Grade Span Adjustment	37,290	42,069	45,646	
Supplemental Grant	15,047	15,519	14,642	
Concentration Grant	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	
Add-ons: Home-to-School Transportation	115,000	121,187	126,059	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Add-ons: Transitional Kindergarten	17,722	26,679	33,302	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$552,251	\$618,765	\$658,502	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total LCFF Entitlement	552,251	618,765	658,502	
LCFF Entitlement Per ADA	\$ 13,799	\$ 14,474	\$ 15,076	
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 523,123	\$ 523,123	\$ 523,123	
EPA (for LCFF Calculation purposes)	\$ 24,496	\$ 33,553	\$ 34,580	
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 2,947,000	\$ 3,080,000	\$ 3,220,000	
In-Lieu of Property Taxes (Object Code 8096)	(2,711,414)	(2,820,782)	(2,943,414)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 235,586</i>	<i>\$ 259,218</i>	<i>\$ 276,586</i>	
TOTAL FUNDING	783,205	815,894	834,289	
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	
Excess Taxes	\$ 206,458	\$ 163,576	\$ 141,207	
EPA in Excess to LCFF Funding	\$ 24,496	\$ 33,553	\$ 34,580	
Total LCFF Entitlement	552,251	618,765	658,502	
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 24,496	\$ 33,553	\$ 34,580	
EPA, Current Year (Object Code 8012)	\$ 24,496	\$ 33,553	\$ 34,580	
(P-2 plus Current Year Accrual)				

Harmony Union Elementary (70750) - 2022-23 Budget at 1st Interim		10/31/2022		
	2022-23	2023-24	2024-25	
EPA, Prior Year Adjustment (Object Code 8019)	\$ (8,515.00)	\$ -	\$ -	
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 404,482	\$ 455,380	\$ 484,499	
Supplemental and Concentration Grant funding in the LCAP year	\$ 15,047	\$ 15,519	\$ 14,642	
Percentage to Increase or Improve Services	3.72%	3.41%	3.02%	
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	43	46	48	
COE Enrollment	1	1	-	
Total Enrollment	44	47	48	
Unduplicated Pupil Count	6	6	7	
COE Unduplicated Pupil Count	1	1	-	
Total Unduplicated Pupil Count	7	7	7	
Rolling %, Supplemental Grant	18.6000%	17.0400%	15.1100%	
Rolling %, Concentration Grant	18.6000%	17.0400%	15.1100%	
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	57.57	57.57	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	57.57	57.57	-	
NSS	-	-	-	
Combined Subtotal	57.57	57.57	-	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	57.57	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	57.57	-	-	
NSS	-	-	-	
Combined Subtotal	57.57	-	-	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	

Salmon Creek School - A Charter (6110639) - 2022-23 Budget at 1st Interim		10/31/2022		
	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
LCFF Entitlement				
Base Grant	\$1,259,923	\$1,379,105	\$1,431,749	
Grade Span Adjustment	39,455	39,195	38,456	
Supplemental Grant	73,414	82,261	84,095	
Concentration Grant	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,372,792	\$1,500,561	\$1,554,300	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total LCFF Entitlement	1,372,792	1,500,561	1,554,300	
LCFF Entitlement Per ADA	\$ 10,151	\$ 10,703	\$ 11,115	
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 502,137	\$ 549,415	\$ 567,458	
EPA (for LCFF Calculation purposes)	\$ 86,550	\$ 114,388	\$ 114,572	
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	784,105	836,758	872,270	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,372,792	1,500,561	1,554,300	
Basic Aid Status	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,372,792	1,500,561	1,554,300	
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 86,550	\$ 114,388	\$ 114,572	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 86,550	\$ 114,388	\$ 114,572	

Salmon Creek School - A Charter (6110639) - 2022-23 Budget at 1st Interim		10/31/2022		
	2022-23	2023-24	2024-25	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 12,854.00	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,299,378	\$ 1,418,300	\$ 1,470,205	
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,414	\$ 82,261	\$ 84,095	
Percentage to Increase or Improve Services	5.65%	5.80%	5.72%	
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	147	152	152	
COE Enrollment	-	-	-	
Total Enrollment	147	152	152	
Unduplicated Pupil Count	39	45	45	
COE Unduplicated Pupil Count	-	-	-	
Total Unduplicated Pupil Count	39	45	45	
Rolling %, Supplemental Grant	28.2500%	29.0000%	28.6000%	
Rolling %, Concentration Grant	28.2500%	29.0000%	28.6000%	
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	-	-	-	
NSS	-	-	-	
Combined Subtotal	-	-	-	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	-	-	-	
NSS	-	-	-	
Combined Subtotal	-	-	-	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	



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1st Interim

2022-23

Multi – Year and Assumptions

Object Codes	2022-23			2023-24			2024-25		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			6.56%			5.38%			4.02%
Gap Funding Rate (enter percentage)			6.70%			0.00%			0.00%
ADA (the higher of current or prior year) Harmony		current	39.13		current	41.86		current	43.68
Current Year ADA Salmon Creek			135.24			139.84			139.84
ADA for LCFF purposes			174.37			181.70			183.52
Revenue									
Local Control Funding Formula 8010-8099	2,130,997	23,241	2,154,238	2,291,455	23,500	2,314,955	2,363,589	24,000	2,387,589
Basic Aid Supplemental	1,995,000		1,995,000	2,055,000		2,055,000	2,115,000		2,115,000
Federal Revenues 8100-8299		86,471	86,471		88,000	88,000		88,000	88,000
State Revenues 8300-8599	254,673	663,304	917,977	249,469	350,000	599,469	250,288	355,000	605,288
Local Revenues 8600-8799	88,000	164,230	252,230	154,151	75,000	229,151	158,367	75,000	233,367
Total Revenue	4,468,670	937,246	5,405,916	4,750,075	536,500	5,286,575	4,887,244	542,000	5,429,244
Expenditures									
Certificated Salaries 1000-1999	1,261,023	477,465	1,738,488	1,518,085	267,897	1,785,982	1,539,361	271,651	1,811,012
Classified Salaries 2000-2999	846,712	156,883	1,003,595	865,648	152,761	1,018,409	891,159	157,263	1,048,422
Employee Benefits -- Statutory 33xx ; 3501-3699	1,334,988	318,842	1,653,830	1,393,547	285,000	1,678,547	1,401,073	299,250	1,700,323
Employee Benefits -- STRS 31xx	295,470	234,942	530,412	305,000	235,000	540,000	312,625	240,875	553,500
Employee Benefits -- PERS 32xx	219,202	15,596	234,798	225,000	16,000	241,000	230,625	16,400	247,025
Employee Benefits -- Health & Welfare 34xx; 39xx	598,213	51,927	650,140	610,000	55,000	665,000	625,250	56,375	681,625
Retiree Benefits 37xx	15,000		15,000	15,000		15,000	15,000		15,000
Books and Supplies 4000-4999	133,674	53,363	187,036	119,825	55,000	174,825	118,804	57,750	176,554
Services, Other Operating Expenses 5000-5999	462,190	387,572	849,762	367,704	390,000	757,704	247,712	409,500	657,212
Capital Outlay 6000-6999		10,500	10,500		10,500	10,500		10,500	10,500
Other Outgo 7100-7499	(150)	150	0	(150)	150	0	(150)	150	0
Total Expenditures	4,038,437	1,404,774	5,443,211	4,264,659	1,161,308	5,425,967	4,197,959	1,206,064	5,404,023
Excess (Deficiency)	430,233	(467,528)	(37,295)	485,416	(624,808)	(139,392)	689,285	(664,064)	25,221
* Transfers In 8910-8929	1,768,245		1,768,245	1,745,000		1,745,000	1,730,000		1,730,000
* Transfers Out (enter as negative) 7610-7629	(1,827,631)		(1,827,631)	(1,785,000)		(1,785,000)	(1,785,000)		(1,785,000)
Other Sources 8930-8979			0			0			0
Other Uses (enter as negative) 7630-7699			0			0			0
Contributions 8980-8999	(421,000)	421,000	0	(450,000)	450,000	0	(650,000)	650,000	0
Total Transfers/Other Uses	(480,386)	421,000	(59,386)	(490,000)	450,000	(40,000)	(705,000)	650,000	(55,000)
Net Increase (Decrease)	(50,153)	(46,528)	(96,681)	(4,584)	(174,808)	(179,392)	(15,715)	(14,064)	(29,779)
Fund Balance									
Beginning Balance	3,310,158	281,468	3,591,626	3,260,005	234,940	3,494,945	3,255,421	60,132	3,315,553
Audit Adjustment(s)			0			0			0
Net Ending Balance	3,260,005	234,940	3,494,945	3,255,421	60,132	3,315,553	3,239,706	46,067	3,285,774
Components of Ending Balance:									
Revolving Cash (nonspendable) 9711	500		500	500		500	500		500
Stores (nonspendable) 9712			0			0			0
Restricted 9740		234,940	234,940		60,132	60,132		46,067	46,067
Committed 9760	0		0	0		0	0		0
Stabilization Arrangements (committed) 9750	2,400,000		2,400,000	2,400,000		2,400,000	2,400,000		2,400,000
Assigned 9780	55,000		55,000	55,000		55,000	55,000		55,000
Reserve for Econ.Uncert. (5% of Exp.) 9789	272,161		272,161	271,298		271,298	270,201		270,201
Unassigned/Unappropriated Amount 9790	532,344	0	532,344	528,623	0	528,623	514,005	0	514,005
Net Ending Balance	3,260,005	234,940	3,494,945	3,255,421	60,132	3,315,553	3,239,706	46,067	3,285,774
	enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below		
	0.05			0.05			0.05		
District Reserve for Economic Uncertainties:	272,160.57			271,298.35			270,201.15		

**HARMONY UNION SCHOOL DISTRICT
2022-23 1st Interim
Assumptions for Funds 01 and 03**

REVENUE

The 2022-23 1st Interim is based on LCFF funding for 2022-23 through 2024-25

The 1st Interim includes Education Protection Act funding for all three years:

	2022-23	2023-24	2024-25
Harmony USD - FUND 01	\$24,496	\$33,553	\$34,580
Salmon Creek Charter - FUND 03	\$86,550	\$114,388	\$114,572
TOTAL EPA @ 1st Interim	\$111,046	\$147,941	\$149,152

ENROLLMENT AND UNDUPLICATED COUNTS

for Harmony Union School District TK - 1		2022-23	2023-24	2024-25
Enrollment		51	51	51
Unduplicated Counts		6	6	7
Pupil Percentage		0.12	0.12	0.14
for Salmon Creek Charter 2 - 8		2022-23	2023-24	2024-25
Enrollment		147	152	152
Unduplicated Counts		39	45	45
Pupil Percentage		0.27	0.30	0.30

ADA Calculation (HUSD 91%; SCC 92%:)

	2022-23	2023-24	2024-25
District TK - 1	39.13	41.86	43.68
Charter 2 - 8	135.24	139.84	139.84
	174.37	181.70	183.52

The District configuration for 2022-23 is one classroom per grade; Transitional Kindergarten, Kindergarten and 1st Grade.

7 of the 15 students in TK will turn 5 by February 2, 2023, and are included in the District's ADA Calculation.

The Charter School configuration for 2022-23 is one (1) classroom per grades 2nd through 8th.

Enrollment for the District at 1st Interim is 51.

Enrollment for the Charter School, grades 2nd through 8th, is 147.

Pathways Charter School ADA	YEAR	2022-23	2023-24	2024-25
	1st Interim	325.36	325.00	325.00

COLA

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

STRS and PERS

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

Rates for 2022-23 are STRS 19.10% and PERS 25.37%

Rates for 2023-24 are STRS 19.10% and PERS 25.2%

Rates for 2024-25 are STRS 19.10% and PERS 24.6%

TRANSPORTATION

In the past, transportation revenue was going straight to the JPA, West County Transportation, however now the dollars are coming directly to the District via state aid.

In 2015-16, West County Transportation provided the State with amounts they received in 2012-13 for each member District which became the basis for funding.

For the District, this amount is considered as a pass-through since the JPA will charge the District the same amount that the District receives in revenue.

The \$115,000 cost is reflected as a "Services and Operating" expense and the revenue is reflected in the LCFF calculator.

The District's excess transportation costs for the 2022-23 1st Interim are \$98,731 for Home to School transportation and \$43,831 for Special Education pupil transportation.

1.) Bond for facilities expansion: The JPA issued a bond to pay for Phase III of the facilities expansion in order to provide parking for buses.

The increased cost to HUSD for the bond is \$10,000. This may fluctuate incrementally depending on the sale price of the bonds.

2.) Additional Membership in the JPA: The JPA voted to include the largest school district in Sonoma County as a member. This expansion doubled the JPA expenses.

The new district was brought in using a "phase-in" rate which will increase their use over time. As such, the other member districts will see a significant increase in expenses.

NEGOTIATIONS

2022-23 Negotiations have not settled for Certificated or Classified and are on-going. During the 2021-22 school year, the District offered 3% for 2022-23 and 3% for 2023-24.

HEALTH BENEFITS

For 2022-23, the CAP, which is based on the Kaiser Single High rate plus Dental, is set at \$1,040 per month, an average increase from 2021-22 of \$792 per year per employee.

2022-23 Kaiser rates increased 8.8% from 2021-22; Blue Shield increased 8.2% from 2021-22. The 1st Interim includes a 2.5% increase for out years.

Doubles are covered at 95% of the Kaiser Double MID option, plus dental and families are covered at 90% of the Kaiser Family MID option, plus dental.

All employees have the option to opt for cash-in-lieu by selecting a lower costing health plan (if they are double covered).

All employees also have the option to opt for their out-of-pocket portion of health benefits to be deducted at pretax.

SALARY PROJECTIONS

There are no planned certificated layoffs for the 2022-23, 2023-24 and 2024-25 school years.

Administration salaries reflect the current configuration of Superintendent/Principal, Chief Business Official, Office Manager and Data Systems Technician.

RETIREES

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

The District signed a 5 year contract agreeing to pay \$15,000 to an HUSD Retiree through 2024. This \$15,000 has been added to the cost of retirees.

TRANSFERS

Transfers in are projected at \$1,737,631 for the 2022-23 school year, \$1,745,000 for the 2023-24 school year and \$1,730,000 for the 2024-25 school year.

The annual transfer from the General Fund 01 to Charter Fund 03 Salmon Creek Charter School has increased to \$1,700,000.

This increase in the transfer, to cover yearly expenditures for the Charter School, insures that the Charter has a positive ending balance at year end.

The transfer in from Fund 20 of \$15,000 for 2022-23 is for the 5 year settlement.

The District transfers a cap of \$40,000 to the School Advisory Site Council Board to spend on student activity grants that fall under the goals of the LCAP.

The transfer from the District to the Cafeteria is budgeted for \$55,000 to cover Cafeteria salaries and expenditures to maintain the program.

HARMONY UNION SCHOOL DISTRICT
2022-23 1st Interim
Assumptions for Funds 01 and 03

ECONOMIC UNCERTAINTIES

The 5% required level for Economic Uncertainties reserves is reflected in the 1st Interim for 2022-23 through 2024-25. The State establishes the minimum recommended reserve based on the district's average daily attendance (ADA) . Per EC Section 42127, districts are required to hold a public hearing for the 2022-23 1st Interim adoption to provide public review and discussion of the reserve. SB 858, the education budget trailer bill, includes reserve caps or limits if certain State revenue conditions are met. A statement of reasons that substantiate the need for the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the 1st Interim must be provided.

BUDGET STABILIZATION

1st Interim Stabilization: The HUSD Board recognizes that the 1st Interim Stabilization is a one-lump sum of money and therefore cannot be connected to any ongoing expenses. The Board decided at their November 2018 regular board meeting to increase the Budget Stabilization amount of \$2,261,723, which was the original amount designated in 2014, to \$2,400,000.

Prop taxes

26-27	\$3,515,000	104.458%	
25-26	\$3,365,000	104.503%	
24-25	\$3,220,000	104.545%	
23-24	\$3,080,000	104.513%	
22-23	\$2,947,000	105.026%	
21-22	\$2,805,980	105.647%	Actual
20-21	\$2,655,987	104.203%	Actual
19-20	\$2,548,851	106.080%	Actual
18-19	\$2,402,756	106.418%	Actual
17-18	\$2,257,851	104.030%	Actual
16-17	\$2,170,394	105.796%	Actual
15-16	\$2,051,480	108.589%	Actual
14-15	\$1,889,222	106.559%	Actual
13-14	\$1,772,936	102.447%	Actual
12-13	\$1,730,590	102.166%	Actual
11-12	\$1,693,899	101.428%	Actual
10-11	\$1,670,043	95.901%	Actual
09-10	\$1,741,424	101.392%	Actual
08-09	\$1,717,508	105.208%	Actual
07-08	\$1,632,489	108.978%	Actual
06-07	\$1,497,995	109.084%	Actual
05-06	\$1,373,247		Actual

22-23 thru 26-27
based on 10 year
average

Basic Aid Supplemental

26-27	\$2,245,000	102.982%	
25-26	\$2,180,000	103.073%	
24-25	\$2,115,000	102.920%	
23-24	\$2,055,000	103.008%	
22-23	\$1,995,000	102.938%	
21-22	\$1,938,063	102.746%	Actual
20-21	\$1,886,259	104.028%	Actual
19-20	\$1,813,215	107.81%	Actual
18-19	\$1,681,790	108.40%	Actual
17-18	\$1,551,430	100.83%	Actual
16-17	\$1,538,697	108.36%	Actual
15-16	\$1,420,000	99.79%	Actual
14-15	\$1,422,935	114.55%	Actual
13-14	\$1,242,220	123.86%	Actual
12-13	\$1,002,896	96.76%	Actual
11-12	\$1,036,489	87.89%	Actual
10-11	\$1,179,325	115.59%	Actual
09-10	\$1,020,279	91.46%	Actual
08-09	\$1,115,566		Actual
07-08			
06-07			
05-06			

22-23 thru 26-27
based on 10 year
average

Average since 2006-07 104.620%
last 5 year average 105.276%
last 10 year average 105.194%

Average since 2009-10 104.775%
last 5 year average 104.76%



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1st Interim

2022-23

Enrollment Projections

Actual as of CBEDS Day		As of October 10, 2022		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		Class Configurations 2026-27	
Class Configurations 2021-22		Class Configurations 2022-23		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		Class Configurations 2026-27	
Grade Level		Grade Level		Grade Level		Grade Level		Grade Level		Grade Level	
TK	4	TK	15	TK	15	TK	15	TK	18	TK	18
K	18	K	18	K	18	K	18	K	18	K	18
1st	21	1st	18	1st	18	1st	18	1st	18	1st	18
2nd	19	2nd	23	2nd	20	2nd	20	2nd	20	2nd	22
3rd	31	3rd	22	3rd	22	3rd	20	3rd	20	3rd	20
4th	14	4th	31	4th	22	4th	24	4th	20	4th	20
5th	22	5th	19	5th	30	5th	22	5th	24	5th	20
6th	22	6th	23	6th	20	6th	26	6th	22	6th	22
7th	13	7th	18	7th	20	7th	20	7th	24	7th	22
8th	20	8th	11	8th	18	8th	20	8th	19	8th	23
	184		198		203		203		203		203
Enrollment		Enrollment		Enrollment		Enrollment		Enrollment		Enrollment	
HUSD	43	HUSD	51	HUSD	51	HUSD	51	HUSD	54	HUSD	54
SC	141	SC	147	SC	152	SC	152	SC	149	SC	149
ADA @ P2		ADA @ P2		ADA @ P2		ADA @ P2		ADA @ P2		ADA @ P2	
HUSD	40.84	HUSD ADA@.91	39.13	HUSD ADA@.91	41.86	HUSD ADA@.91	43.68	HUSD ADA@.91	49.14	HUSD ADA@.91	49.14
SC	126.39	SCC ADA@.92	135.24	SCC ADA@.92	139.84	SCC ADA@.92	139.84	SCC ADA@.92	137.08	SCC ADA@.92	137.08
Pathways	353.49	Pathways	325.36	Pathways	325	Pathways	325	Pathways	325	Pathways	325
Total HUSD ADA Calc	167.23	Total ADA Calc	174.37	Total ADA Calc	181.7	Total ADA Calc	183.52	Total ADA Calc	186.22	Total ADA Calc	186.22
		Class Configurations 2022-23		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		Class Configurations 2026-27	
LCFF CALCULATOR ADA											
		As of October 10, 2022		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		Class Configurations 2026-27	
		Class Configurations 2022-23		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		Class Configurations 2026-27	
		Grade Level		Grade Level		Grade Level		Grade Level		Grade Level	
		TK-1st	39.13	TK-1st	41.86	TK-1st	43.68	TK-1st	49.14	TK-1st	49.14
		2-3	41.4	2-3	39	2-3	36.8	2-3	36.8	2-3	38.64
		4-6	67.16	4-6	66.24	4-6	66.24	4-6	60.72	4-6	57.04
		7&8	26.68	7&8	34.96	7&8	36.8	7&8	39.56	7&8	41.4
		HUSD	39.13	HUSD	41.86	HUSD	43.68	HUSD	49.14	HUSD	49.14
		SSC	135.24	SSC	140	SSC	139.84	SSC	137.08	SSC	137.08
		Total ADA	174.37	Total ADA	182	Total ADA	183.52	Total ADA	186.22	Total ADA	186.22



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1st Interim

2022-23

FORM A

Average Daily Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	40.22	39.13	39.13	39.13	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	40.22	39.13	39.13	39.13	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	.90	.89	.89	.89	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.90	.89	.89	.89	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	41.12	40.02	40.02	40.02	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	138.00	135.24	135.24	135.24	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	138.00	135.24	135.24	135.24	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	138.00	135.24	135.24	135.24	0.00	0.0%



Harmony
Union School District

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1st Interim

2022-23

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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	40.22	39.13		
	Charter School	137.97	135.24		
	Total ADA	178.19	174.37	(2.1%)	Not Met
1st Subsequent Year (2023-24)	District Regular	43.00	41.86		
	Charter School	141.00	138.32		
	Total ADA	184.00	180.18	(2.1%)	Not Met
2nd Subsequent Year (2024-25)	District Regular	43.00	43.68		
	Charter School	142.00	138.32		
	Total ADA	185.00	182.00	(1.6%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2022-23 Budget was projecting a .945 ADA for both HUSD and SCC. Actual 2022-23 ADA % is HUSD 90.45 and SCC 91.75.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	42.00	51.00	
	Charter School	146.00	147.00	
	Total Enrollment	188.00	198.00	5.3%
1st Subsequent Year (2023-24)	District Regular	46.00	51.00	
	Charter School	149.00	152.00	
	Total Enrollment	195.00	203.00	4.1%
2nd Subsequent Year (2024-25)	District Regular	45.00	51.00	
	Charter School	150.00	152.00	
	Total Enrollment	195.00	203.00	4.1%

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

TK enrollment increased from 4 students in 2021-22 to 15 students in 2022-23.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)	District Regular	58	613	
	Charter School	157		
	Total ADA/Enrollment	215	613	
Second Prior Year (2020-21)	District Regular	58	613	
	Charter School	157		
	Total ADA/Enrollment	215	613	
First Prior Year (2021-22)	District Regular	43	553	
	Charter School	141		
	Total ADA/Enrollment	184	553	
Historical Average Ratio:				34.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				35.0%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	39	51		
	Charter School	135	147		
	Total ADA/Enrollment	174	198		
1st Subsequent Year (2023-24)	District Regular	42	51		
	Charter School	138	152		
	Total ADA/Enrollment	180	203		
2nd Subsequent Year (2024-25)	District Regular	44	51		
	Charter School	138	152		
	Total ADA/Enrollment	182	203		

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 exceeds the standard in any of the current year 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)

Due to student absences stemming from a variety of illnesses and quarantining related to exposure to COVID, the district has decreased our ADA percentage from .95 to .91 and .92

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2022-23)	6,017,807.00		
1st Subsequent Year (2023-24)	6,223,314.00	6,355,479.00	2.1%	Not Met
2nd Subsequent Year (2024-25)	6,407,263.00	6,574,733.00	2.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Due to the District's property taxes increasing 5.6% in 2021-22, projected property taxes for out years increased from 3 to 4.5%.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	2,987,193.52	
Second Prior Year (2020-21)	3,122,355.77	3,789,546.64	82.4%
First Prior Year (2021-22)	3,255,476.26	3,894,035.45	83.6%
	Historical Average Ratio:		82.3%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.3% to 87.3%	77.3% to 87.3%	77.3% to 87.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2022-23)	3,442,723.70		
1st Subsequent Year (2023-24)	3,777,280.33	4,264,659.33	88.6%	Not Met
2nd Subsequent Year (2024-25)	3,831,592.83	4,197,958.83	91.3%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Due to the unknown restricted revenue in projected years 2023-34 and 2024-25, unrestricted revenue is increased to cover salaries and benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2022-23)	88,500.00	86,471.00	-2.3%	No
1st Subsequent Year (2023-24)	89,500.00	88,000.00	-1.7%	No
2nd Subsequent Year (2024-25)	89,500.00	88,000.00	-1.7%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	766,914.00	917,977.44	19.7%	Yes
1st Subsequent Year (2023-24)	503,356.00	599,469.00	19.1%	Yes
2nd Subsequent Year (2024-25)	508,032.00	605,288.00	19.1%	Yes

Explanation:
(required if Yes)

Due to the CDE not finalizing the amounts of the federal and state funded grants and categoricals, estimations are made.

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

Current Year (2022-23)	179,016.00	252,230.00	40.9%	Yes
1st Subsequent Year (2023-24)	181,515.00	229,151.00	26.2%	Yes
2nd Subsequent Year (2024-25)	181,515.00	233,367.00	28.6%	Yes

Explanation:
(required if Yes)

Harmony USD's PTA increased their block grant by \$20,000, interest rates have increased, and the State SpEd AB602 Revenue should increase.

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

Current Year (2022-23)	165,460.00	187,036.45	13.0%	Yes
1st Subsequent Year (2023-24)	165,733.00	174,825.00	5.5%	Yes
2nd Subsequent Year (2024-25)	174,020.00	176,554.00	1.5%	No

Explanation:
(required if Yes)

Inflation rates have skyrocketed and I assume the inflation will continue and then level off.

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

Current Year (2022-23)	778,367.00	849,761.55	9.2%	Yes
1st Subsequent Year (2023-24)	703,472.00	757,704.00	7.7%	Yes
2nd Subsequent Year (2024-25)	616,271.00	657,212.00	6.6%	Yes

Explanation:
(required if Yes)

Inflation rates have skyrocketed and I assume the inflation will continue and then level off.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	1,034,430.00	1,256,678.44	21.5%	Not Met
1st Subsequent Year (2023-24)	774,371.00	916,620.00	18.4%	Not Met
2nd Subsequent Year (2024-25)	779,047.00	926,655.00	18.9%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	943,827.00	1,036,798.00	9.9%	Not Met
1st Subsequent Year (2023-24)	869,205.00	932,529.00	7.3%	Not Met
2nd Subsequent Year (2024-25)	790,291.00	833,766.00	5.5%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Due to the CDE not finalizing the amounts of the federal and state funded grants and categoricals, estimations are made.

Explanation:

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

Harmony USD's PTA increased their block grant by \$20,000, interest rates have increased, and the State SpEd AB602 Revenue should increase.

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Inflation rates have skyrocketed and I assume the inflation will continue and then level off.

Explanation:

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

Inflation rates have skyrocketed and I assume the inflation will continue and then level off.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	36,000.00	36,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		36,000.00	

If status 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 any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	44.1%	44.4%	44.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	14.7%	14.8%	14.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	(50,153.25)	5,866,068.55	.9%	Met	
1st Subsequent Year (2023-24)	(4,584.33)	6,049,659.33	.1%	Met	
2nd Subsequent Year (2024-25)	(15,714.83)	5,982,958.83	.3%	Met	

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	3,494,944.69	Met	
1st Subsequent Year (2023-24)	3,315,551.88	Met	
2nd Subsequent Year (2024-25)	3,285,772.57	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	3,494,944.69	Met	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level		District ADA
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	174.37	180.18	182.00
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

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

Sonoma County SELPA

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,270,842.77	7,210,967.81	7,189,023.31
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)	7,270,842.77	7,210,967.81	7,189,023.31
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	363,542.14	360,548.39	359,451.17

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

75,000.00	75,000.00	75,000.00
363,542.14	360,548.39	359,451.17

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	2,400,000.00	2,400,000.00	2,400,000.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	272,161.00	271,298.00	270,201.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	532,343.90	528,622.57	514,004.74
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,204,504.90	3,199,920.57	3,184,205.74
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	44.07%	44.38%	44.29%
District's Reserve Standard (Section 10B, Line 7):	363,542.14	360,548.39	359,451.17
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(330,000.00)	(385,000.00)	16.7%	55,000.00	Not Met
1st Subsequent Year (2023-24)	(320,000.00)	(385,000.00)	20.3%	65,000.00	Not Met
2nd Subsequent Year (2024-25)	(320,000.00)	(390,000.00)	21.9%	70,000.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	1,745,000.00	1,768,245.30	1.3%	23,245.30	Met
1st Subsequent Year (2023-24)	1,745,000.00	1,745,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	1,730,000.00	1,730,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	1,825,000.00	1,827,631.30	.1%	2,631.30	Met
1st Subsequent Year (2023-24)	1,825,000.00	1,785,000.00	-2.2%	(40,000.00)	Met
2nd Subsequent Year (2024-25)	1,825,000.00	1,785,000.00	-2.2%	(40,000.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education costs have increased much more than expected.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	General Obligation Bond	Fund 51	8,716,900
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				8,716,900

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
	Capital Leases			
Certificates of Participation				
General Obligation Bonds	618,100	564,725	350,975	349,975
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	618,100	564,725	350,975	349,975

Has total annual payment increased over prior year (2021-22)?	No	No	No
---	----	----	----

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

		Budget Adoption (Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	816,864.00	255,408.00
	b. OPEB plan(s) fiduciary net position (if applicable)	15,000.00	15,000.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	801,864.00	240,408.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

		Budget Adoption (Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2022-23)	0.00	0.00
	1st Subsequent Year (2023-24)	0.00	0.00
	2nd Subsequent Year (2024-25)	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)

Current Year (2022-23)	15,000.00	15,000.00
1st Subsequent Year (2023-24)	15,000.00	15,000.00
2nd Subsequent Year (2024-25)	0.00	0.00

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

Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	1	1
1st Subsequent Year (2023-24)	1	1
2nd Subsequent Year (2024-25)	0	0

4. Comments:



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- n/a

		Budget Adoption (Form 01CS, Item S7B)		First Interim
2	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs			
	b. Unfunded liability for self-insurance programs			

		Budget Adoption (Form 01CS, Item S7B)		First Interim
3	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	16.8	15.0	15.0	15.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 17,107

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases	51,321	53,900	55,500

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	365,273	374,400	383,765
3. Percent of H&W cost paid by employer	93.0%	93.0%	93.0%
4. Percent projected change in H&W cost over prior year	8.0%	2.5%	2.5%

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

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

No	
----	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments	25,067	25,820	26,594
3. Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the interim and MYPs?	No	No	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	21.0	20.0	22.0	22.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

10,683

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

32,000	33,000	34,000
--------	--------	--------

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	312,544	320,360	328,400
3. Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4. Percent projected change in H&W cost over prior year	8.0%	2.5%	2.5%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,086	9,198	9,409
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	3.0	3.0	3.0	3.0

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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

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

Negotiations Not Settled

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

4,835

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

	14,505	14,940	15,388
--	--------	--------	--------

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
82,548	84,612	86,727
90.0%	90.0%	90.0%
8.0%	2.5%	2.5%

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

6,720	6,841	6,964	
1.8%	1.8%	1.8%	

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

No	No	No

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="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.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)



Harmony
Union School District

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1st Interim

2022-23

FORM 01

General Fund Summary

Unrestricted/Restricted

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,091,335.00	4,125,997.00	266,161.59	4,125,997.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	299,366.00	254,673.00	1,748.57	254,673.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,450.00	88,000.00	14,028.04	88,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,438,151.00	4,468,670.00	281,938.20	4,468,670.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,418,776.31	1,261,023.48	395,996.77	1,261,023.48	0.00	0.0%
2) Classified Salaries		2000-2999	803,174.07	846,712.33	231,831.16	846,712.33	0.00	0.0%
3) Employee Benefits		3000-3999	1,242,684.81	1,334,987.89	300,329.66	1,334,987.89	0.00	0.0%
4) Books and Supplies		4000-4999	147,450.00	133,673.50	57,711.31	133,673.50	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	447,982.00	462,190.05	211,081.32	462,190.05	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150.00)	(150.00)	0.00	(150.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			4,059,917.19	4,038,437.25	1,196,950.22	4,038,437.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			378,233.81	430,232.75	(915,012.02)	430,232.75		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,745,000.00	1,768,245.30	1,767,631.30	1,768,245.30	0.00	0.0%
b) Transfers Out		7600-7629	1,825,000.00	1,827,631.30	1,847,631.30	1,827,631.30	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(366,000.00)	(421,000.00)	0.00	(421,000.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(446,000.00)	(480,386.00)	(80,000.00)	(480,386.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,766.19)	(50,153.25)	(995,012.02)	(50,153.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,063,302.82	3,310,158.15		3,310,158.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,063,302.82	3,310,158.15		3,310,158.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,063,302.82	3,310,158.15		3,310,158.15		
2) Ending Balance, June 30 (E + F1e)			2,995,536.63	3,260,004.90		3,260,004.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	2,400,000.00	2,400,000.00		2,400,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	55,000.00	55,000.00		55,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	272,161.00	272,161.00		272,161.00		
Unassigned/Unappropriated Amount		9790	267,875.63	532,343.90		532,343.90		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,120,522.00	3,020,260.00	887,333.00	3,020,260.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	47,285.00	111,046.00	64,542.00	111,046.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(52,622.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Timber Yield Tax		8022	2,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,751,000.00	2,819,000.00	179.92	2,819,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	82,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Prior Years' Taxes		8043	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	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,017,807.00	6,078,306.00	899,432.92	6,078,306.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,901,472.00)	(1,927,309.00)	(608,271.33)	(1,927,309.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,091,335.00	4,125,997.00	266,161.59	4,125,997.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,917.00	3,988.00	0.00	3,988.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,959.00	30,685.00	1,748.57	30,685.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	266,490.00	220,000.00	0.00	220,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			299,366.00	254,673.00	1,748.57	254,673.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1,801.00	0.00	0.00	0.0%
Interest		8660	16,500.00	35,000.00	9,039.11	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	30,950.00	53,000.00	3,187.93	53,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,450.00	88,000.00	14,028.04	88,000.00	0.00	0.0%
TOTAL, REVENUES			4,438,151.00	4,468,670.00	281,938.20	4,468,670.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,238,776.31	1,076,023.48	317,749.51	1,076,023.48	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	24,799.14	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,000.00	185,000.00	53,448.12	185,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,418,776.31	1,261,023.48	395,996.77	1,261,023.48	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	401,692.63	412,369.25	98,887.74	412,369.25	0.00	0.0%
Classified Support Salaries		2200	138,956.40	138,956.40	40,660.32	138,956.40	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,865.00	105,596.09	34,621.68	105,596.09	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,660.04	159,790.59	51,299.31	159,790.59	0.00	0.0%
Other Classified Salaries		2900	0.00	30,000.00	6,362.11	30,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			803,174.07	846,712.33	231,831.16	846,712.33	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	295,755.12	295,470.00	77,621.04	295,470.00	0.00	0.0%
PERS		3201-3202	194,418.80	219,202.20	55,794.40	219,202.20	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	145,780.79	155,832.79	22,637.07	155,832.79	0.00	0.0%
Health and Welfare Benefits		3401-3402	531,796.22	589,549.02	133,152.90	589,549.02	0.00	0.0%
Unemployment Insurance		3501-3502	14,016.89	14,016.89	3,110.63	14,016.89	0.00	0.0%
Workers' Compensation		3601-3602	37,252.91	37,252.91	5,671.43	37,252.91	0.00	0.0%
OPEB, Allocated		3701-3702	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,664.08	8,664.08	2,342.19	8,664.08	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,242,684.81	1,334,987.89	300,329.66	1,334,987.89	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	12,500.00	1,000.00	224.80	1,000.00	0.00	0.0%
Books and Other Reference Materials		4200	17,250.00	18,573.50	14,969.44	18,573.50	0.00	0.0%
Materials and Supplies		4300	77,200.00	73,600.00	29,577.47	73,600.00	0.00	0.0%
Noncapitalized Equipment		4400	40,500.00	40,500.00	12,939.60	40,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			147,450.00	133,673.50	57,711.31	133,673.50	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	196,382.00	206,840.94	128,178.18	206,840.94	0.00	0.0%
Travel and Conferences		5200	16,150.00	16,150.00	7,219.00	16,150.00	0.00	0.0%
Dues and Memberships		5300	16,500.00	16,500.00	12,608.33	16,500.00	0.00	0.0%
Insurance		5400-5450	47,950.00	51,699.11	2,049.51	51,699.11	0.00	0.0%
Operations and Housekeeping Services		5500	67,250.00	67,250.00	14,103.59	67,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,850.00	3,850.00	791.60	3,850.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,200.00	85,200.00	37,526.56	85,200.00	0.00	0.0%
Communications		5900	14,700.00	14,700.00	8,604.55	14,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			447,982.00	462,190.05	211,081.32	462,190.05	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(150.00)	(150.00)	0.00	(150.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150.00)	(150.00)	0.00	(150.00)	0.00	0.0%
TOTAL, EXPENDITURES			4,059,917.19	4,038,437.25	1,196,950.22	4,038,437.25	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,745,000.00	1,768,245.30	1,767,631.30	1,768,245.30	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,745,000.00	1,768,245.30	1,767,631.30	1,768,245.30	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	75,000.00	95,000.00	75,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,825,000.00	1,752,631.30	1,752,631.30	1,752,631.30	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,825,000.00	1,827,631.30	1,847,631.30	1,827,631.30	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(330,000.00)	(385,000.00)	0.00	(385,000.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	(36,000.00)	(36,000.00)	0.00	(36,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(366,000.00)	(421,000.00)	0.00	(421,000.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(446,000.00)	(480,386.00)	(80,000.00)	(480,386.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	23,000.00	23,241.00	0.00	23,241.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,500.00	86,471.00	(51,119.00)	86,471.00	0.00	0.0%
3) Other State Revenue		8300-8599	467,548.00	663,304.44	30,278.90	663,304.44	0.00	0.0%
4) Other Local Revenue		8600-8799	131,566.00	164,230.00	45,524.00	164,230.00	0.00	0.0%
5) TOTAL, REVENUES			710,614.00	937,246.44	24,683.90	937,246.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	271,634.69	477,464.52	80,289.36	477,464.52	0.00	0.0%
2) Classified Salaries		2000-2999	125,155.34	156,882.81	44,354.08	156,882.81	0.00	0.0%
3) Employee Benefits		3000-3999	314,455.32	318,842.44	48,081.66	318,842.44	0.00	0.0%
4) Books and Supplies		4000-4999	18,010.00	53,362.95	34,319.32	53,362.95	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	330,385.00	387,571.50	125,790.41	387,571.50	0.00	0.0%
6) Capital Outlay		6000-6999	10,500.00	10,500.00	5,999.74	10,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	150.00	150.00	0.00	150.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,070,290.35	1,404,774.22	338,834.57	1,404,774.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(359,676.35)	(467,527.78)	(314,150.67)	(467,527.78)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	366,000.00	421,000.00	0.00	421,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			366,000.00	421,000.00	0.00	421,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,323.65	(46,527.78)	(314,150.67)	(46,527.78)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	320,774.85	281,467.57		281,467.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			320,774.85	281,467.57		281,467.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,774.85	281,467.57		281,467.57		
2) Ending Balance, June 30 (E + F1e)			327,098.50	234,939.79		234,939.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	332,775.12	234,939.79		234,939.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(5,676.62)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	23,000.00	23,241.00	0.00	23,241.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,000.00	23,241.00	0.00	23,241.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	21,000.00	20,691.00	(23,613.00)	20,691.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	(2,459.00)	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	30,000.00	26,045.00	(1,498.00)	26,045.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,500.00	5,614.00	55.00	5,614.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,000.00	24,121.00	(23,604.00)	24,121.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,500.00	86,471.00	(51,119.00)	86,471.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,548.00	12,094.00	1,906.64	12,094.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	456,000.00	651,210.44	28,372.26	651,210.44	0.00	0.0%
TOTAL, OTHER STATE REVENUE			467,548.00	663,304.44	30,278.90	663,304.44	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,510.00	1,644.00	0.00	1,644.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	130,056.00	162,586.00	45,524.00	162,586.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,566.00	164,230.00	45,524.00	164,230.00	0.00	0.0%
TOTAL, REVENUES			710,614.00	937,246.44	24,683.90	937,246.44	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	271,634.69	376,645.70	73,366.26	376,645.70	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	100,818.82	6,923.10	100,818.82	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			271,634.69	477,464.52	80,289.36	477,464.52	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	125,155.34	155,382.81	43,693.63	155,382.81	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	1,500.00	660.45	1,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			125,155.34	156,882.81	44,354.08	156,882.81	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	230,555.24	234,942.36	17,387.07	234,942.36	0.00	0.0%
PERS		3201-3202	15,596.14	15,596.14	6,988.05	15,596.14	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,522.18	12,522.18	3,756.36	12,522.18	0.00	0.0%
Health and Welfare Benefits		3401-3402	51,926.72	51,926.72	18,206.09	51,926.72	0.00	0.0%
Unemployment Insurance		3501-3502	1,374.39	1,374.39	622.19	1,374.39	0.00	0.0%
Workers' Compensation		3601-3602	2,480.65	2,480.65	1,121.90	2,480.65	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			314,455.32	318,842.44	48,081.66	318,842.44	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	3,500.00	26,625.00	19,436.20	26,625.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,510.00	14,510.00	9,720.49	14,510.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	12,227.95	3,384.78	12,227.95	0.00	0.0%
Food		4700	0.00	0.00	1,777.85	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,010.00	53,362.95	34,319.32	53,362.95	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	212,585.00	269,771.50	54,895.79	269,771.50	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.00	250.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,950.00	10,950.00	2,545.33	10,950.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	106,600.00	106,600.00	68,349.29	106,600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,385.00	387,571.50	125,790.41	387,571.50	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	3,301.00	5,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,500.00	5,500.00	2,698.74	5,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,500.00	10,500.00	5,999.74	10,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	150.00	150.00	0.00	150.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, EXPENDITURES			1,070,290.35	1,404,774.22	338,834.57	1,404,774.22	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	330,000.00	385,000.00	0.00	385,000.00	0.00	0.0%
Contributions from Restricted Revenues		8990	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			366,000.00	421,000.00	0.00	421,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			366,000.00	421,000.00	0.00	421,000.00	0.00	0.0%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,114,335.00	4,149,238.00	266,161.59	4,149,238.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,500.00	86,471.00	(51,119.00)	86,471.00	0.00	0.0%
3) Other State Revenue		8300-8599	766,914.00	917,977.44	32,027.47	917,977.44	0.00	0.0%
4) Other Local Revenue		8600-8799	179,016.00	252,230.00	59,552.04	252,230.00	0.00	0.0%
5) TOTAL, REVENUES			5,148,765.00	5,405,916.44	306,622.10	5,405,916.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,690,411.00	1,738,488.00	476,286.13	1,738,488.00	0.00	0.0%
2) Classified Salaries		2000-2999	928,329.41	1,003,595.14	276,185.24	1,003,595.14	0.00	0.0%
3) Employee Benefits		3000-3999	1,557,140.13	1,653,830.33	348,411.32	1,653,830.33	0.00	0.0%
4) Books and Supplies		4000-4999	165,460.00	187,036.45	92,030.63	187,036.45	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	778,367.00	849,761.55	336,871.73	849,761.55	0.00	0.0%
6) Capital Outlay		6000-6999	10,500.00	10,500.00	5,999.74	10,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,130,207.54	5,443,211.47	1,535,784.79	5,443,211.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			18,557.46	(37,295.03)	(1,229,162.69)	(37,295.03)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,745,000.00	1,768,245.30	1,767,631.30	1,768,245.30	0.00	0.0%
b) Transfers Out		7600-7629	1,825,000.00	1,827,631.30	1,847,631.30	1,827,631.30	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(59,386.00)	(80,000.00)	(59,386.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(61,442.54)	(96,681.03)	(1,309,162.69)	(96,681.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,384,077.67	3,591,625.72		3,591,625.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,384,077.67	3,591,625.72		3,591,625.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,384,077.67	3,591,625.72		3,591,625.72		
2) Ending Balance, June 30 (E + F1e)			3,322,635.13	3,494,944.69		3,494,944.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	332,775.12	234,939.79		234,939.79		
c) Committed								
Stabilization Arrangements		9750	2,400,000.00	2,400,000.00		2,400,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	55,000.00	55,000.00		55,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	272,161.00	272,161.00		272,161.00		
Unassigned/Unappropriated Amount		9790	262,199.01	532,343.90		532,343.90		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,120,522.00	3,020,260.00	887,333.00	3,020,260.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	47,285.00	111,046.00	64,542.00	111,046.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(52,622.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Timber Yield Tax		8022	2,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,751,000.00	2,819,000.00	179.92	2,819,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	82,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Prior Years' Taxes		8043	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	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,017,807.00	6,078,306.00	899,432.92	6,078,306.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,901,472.00)	(1,927,309.00)	(608,271.33)	(1,927,309.00)	0.00	0.0%
Property Taxes Transfers		8097	23,000.00	23,241.00	0.00	23,241.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,114,335.00	4,149,238.00	266,161.59	4,149,238.00	0.00	0.0%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	21,000.00	20,691.00	(23,613.00)	20,691.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	(2,459.00)	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	30,000.00	26,045.00	(1,498.00)	26,045.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,500.00	5,614.00	55.00	5,614.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,000.00	24,121.00	(23,604.00)	24,121.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,500.00	86,471.00	(51,119.00)	86,471.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,917.00	3,988.00	0.00	3,988.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	40,507.00	42,779.00	3,655.21	42,779.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	722,490.00	871,210.44	28,372.26	871,210.44	0.00	0.0%
TOTAL, OTHER STATE REVENUE			766,914.00	917,977.44	32,027.47	917,977.44	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1,801.00	0.00	0.00	0.0%
Interest		8660	16,500.00	35,000.00	9,039.11	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	32,460.00	54,644.00	3,187.93	54,644.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	130,056.00	162,586.00	45,524.00	162,586.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			179,016.00	252,230.00	59,552.04	252,230.00	0.00	0.0%
TOTAL, REVENUES			5,148,765.00	5,405,916.44	306,622.10	5,405,916.44	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,510,411.00	1,452,669.18	391,115.77	1,452,669.18	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	100,818.82	31,722.24	100,818.82	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,000.00	185,000.00	53,448.12	185,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,690,411.00	1,738,488.00	476,286.13	1,738,488.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	526,847.97	567,752.06	142,581.37	567,752.06	0.00	0.0%
Classified Support Salaries		2200	138,956.40	138,956.40	40,660.32	138,956.40	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,865.00	107,096.09	35,282.13	107,096.09	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,660.04	159,790.59	51,299.31	159,790.59	0.00	0.0%
Other Classified Salaries		2900	0.00	30,000.00	6,362.11	30,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			928,329.41	1,003,595.14	276,185.24	1,003,595.14	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	526,310.36	530,412.36	95,008.11	530,412.36	0.00	0.0%
PERS		3201-3202	210,014.94	234,798.34	62,782.45	234,798.34	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	158,302.97	168,354.97	26,393.43	168,354.97	0.00	0.0%
Health and Welfare Benefits		3401-3402	583,722.94	641,475.74	151,358.99	641,475.74	0.00	0.0%
Unemployment Insurance		3501-3502	15,391.28	15,391.28	3,732.82	15,391.28	0.00	0.0%
Workers' Compensation		3601-3602	39,733.56	39,733.56	6,793.33	39,733.56	0.00	0.0%
OPEB, Allocated		3701-3702	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,664.08	8,664.08	2,342.19	8,664.08	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,557,140.13	1,653,830.33	348,411.32	1,653,830.33	0.00	0.0%
BOOKS AND SUPPLIES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	16,000.00	27,625.00	19,661.00	27,625.00	0.00	0.0%
Books and Other Reference Materials		4200	17,250.00	18,573.50	14,969.44	18,573.50	0.00	0.0%
Materials and Supplies		4300	91,710.00	88,110.00	39,297.96	88,110.00	0.00	0.0%
Noncapitalized Equipment		4400	40,500.00	52,727.95	16,324.38	52,727.95	0.00	0.0%
Food		4700	0.00	0.00	1,777.85	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			165,460.00	187,036.45	92,030.63	187,036.45	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	408,967.00	476,612.44	183,073.97	476,612.44	0.00	0.0%
Travel and Conferences		5200	16,400.00	16,400.00	7,219.00	16,400.00	0.00	0.0%
Dues and Memberships		5300	16,500.00	16,500.00	12,608.33	16,500.00	0.00	0.0%
Insurance		5400-5450	47,950.00	51,699.11	2,049.51	51,699.11	0.00	0.0%
Operations and Housekeeping Services		5500	67,250.00	67,250.00	14,103.59	67,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,800.00	14,800.00	3,336.93	14,800.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	191,800.00	191,800.00	105,875.85	191,800.00	0.00	0.0%
Communications		5900	14,700.00	14,700.00	8,604.55	14,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			778,367.00	849,761.55	336,871.73	849,761.55	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	3,301.00	5,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,500.00	5,500.00	2,698.74	5,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,500.00	10,500.00	5,999.74	10,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,130,207.54	5,443,211.47	1,535,784.79	5,443,211.47	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,745,000.00	1,768,245.30	1,767,631.30	1,768,245.30	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,745,000.00	1,768,245.30	1,767,631.30	1,768,245.30	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	75,000.00	95,000.00	75,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,825,000.00	1,752,631.30	1,752,631.30	1,752,631.30	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,825,000.00	1,827,631.30	1,847,631.30	1,827,631.30	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(59,386.00)	(80,000.00)	(59,386.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	61,605.35
4035	ESSA: Title II, Part A, Supporting Effective Instruction	2,114.00
5810	Other Restricted Federal	24,121.00
6266	Educator Effectiveness, FY 2021-22	44,837.00
6300	Lottery: Instructional Materials	5,307.71
6500	Special Education	2,576.20
6546	Mental Health-Related Services	2,291.00
6547	Special Education Early Intervention Preschool Grant	1,241.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,670.01
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	2,858.00
7311	Classified School Employee Professional Development Block Grant	2,487.24
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	48,697.28
9010	Other Restricted Local	134.00
Total, Restricted Balance		234,939.79



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2022-23

FORM 13

Cafeteria Special Revenue Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,000.00	54,228.89	9,457.12	54,228.89	0.00	0.0%
3) Other State Revenue		8300-8599	6,800.00	117,451.57	2,969.78	117,451.57	0.00	0.0%
4) Other Local Revenue		8600-8799	27,825.00	7,825.00	50.47	7,825.00	0.00	0.0%
5) TOTAL, REVENUES			124,625.00	179,505.46	12,477.37	179,505.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	103,023.47	93,023.47	22,253.61	93,023.47	0.00	0.0%
3) Employee Benefits		3000-3999	49,381.83	68,628.13	15,890.01	68,628.13	0.00	0.0%
4) Books and Supplies		4000-4999	63,000.00	78,816.57	30,720.21	78,816.57	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,168.85	5,477.85	1,455.00	5,477.85	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			219,574.15	245,946.02	70,318.83	245,946.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,949.15)	(66,440.56)	(57,841.46)	(66,440.56)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	95,000.00	75,000.00	95,000.00	75,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	614.00	0.00	614.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			95,000.00	74,386.00	95,000.00	74,386.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.85	7,945.44	37,158.54	7,945.44		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,336.80	3,504.13		3,504.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,336.80	3,504.13		3,504.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,336.80	3,504.13		3,504.13		
2) Ending Balance, June 30 (E + F1e)			40,387.65	11,449.57		11,449.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	40,387.65	11,449.57		11,449.57		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	90,000.00	54,228.89	9,457.12	54,228.89	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			90,000.00	54,228.89	9,457.12	54,228.89	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,800.00	113,451.57	15.91	113,451.57	0.00	0.0%
All Other State Revenue		8590	0.00	4,000.00	2,953.87	4,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,800.00	117,451.57	2,969.78	117,451.57	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325.00	325.00	50.47	325.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,825.00	7,825.00	50.47	7,825.00	0.00	0.0%
TOTAL, REVENUES			124,625.00	179,505.46	12,477.37	179,505.46		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,737.47	62,737.47	15,980.61	62,737.47	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	35,286.00	30,286.00	6,273.00	30,286.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			103,023.47	93,023.47	22,253.61	93,023.47	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,185.00	24,185.00	5,645.76	24,185.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,181.91	6,755.88	1,683.27	6,755.88	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,066.59	36,341.08	8,250.68	36,341.08	0.00	0.0%
Unemployment Insurance		3501-3502	338.69	480.78	110.02	480.78	0.00	0.0%
Workers' Compensation		3601-3602	609.64	865.39	200.28	865.39	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,381.83	68,628.13	15,890.01	68,628.13	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,500.00	3,365.00	2,291.21	3,365.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	14,951.57	5,451.85	14,951.57	0.00	0.0%
Food		4700	60,000.00	60,500.00	22,977.15	60,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,000.00	78,816.57	30,720.21	78,816.57	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	800.00	800.00	146.00	800.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250.00	250.00	0.00	250.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,118.85	4,427.85	1,309.00	4,427.85	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,168.85	5,477.85	1,455.00	5,477.85	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			219,574.15	245,946.02	70,318.83	245,946.02		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	95,000.00	75,000.00	95,000.00	75,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,000.00	75,000.00	95,000.00	75,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	614.00	0.00	614.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	614.00	0.00	614.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			95,000.00	74,386.00	95,000.00	74,386.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	120.68
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	9,228.89
7810	Other Restricted State	2,100.00
Total, Restricted Balance		11,449.57



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2022-23

FORM 14

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	174.66	250.00	0.00	0.0%
5) TOTAL, REVENUES			25,250.00	25,250.00	25,174.66	25,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,000.00	32,600.00	15,841.49	32,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	7,000.00	4,633.58	7,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,000.00	39,600.00	20,475.07	39,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,250.00	(14,350.00)	4,699.59	(14,350.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,250.00	(14,350.00)	4,699.59	(14,350.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,854.66	71,541.14		71,541.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,854.66	71,541.14		71,541.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,854.66	71,541.14		71,541.14		
2) Ending Balance, June 30 (E + F1e)			81,104.66	57,191.14		57,191.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	81,104.66	57,191.14		57,191.14		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	174.66	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	250.00	174.66	250.00	0.00	0.0%
TOTAL, REVENUES			25,250.00	25,250.00	25,174.66	25,250.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	20,000.00	15,325.24	20,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,000.00	12,600.00	516.25	12,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,000.00	32,600.00	15,841.49	32,600.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	7,000.00	4,633.58	7,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	7,000.00	4,633.58	7,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,000.00	39,600.00	20,475.07	39,600.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



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2022-23

FORM 17

**Special Reserve Fund
For
Other Than Capital Outlay Projects**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	4,750.00	1,195.71	4,750.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	4,750.00	1,195.71	4,750.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	4,750.00	1,195.71	4,750.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	4,750.00	1,195.71	4,750.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	489,717.23	489,045.90		489,045.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			489,717.23	489,045.90		489,045.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			489,717.23	489,045.90		489,045.90		
2) Ending Balance, June 30 (E + F1e)			492,217.23	493,795.90		493,795.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	492,217.23	493,795.90		493,795.90		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	4,750.00	1,195.71	4,750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	4,750.00	1,195.71	4,750.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	4,750.00	1,195.71	4,750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



Harmony
Union School District

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1st Interim

2022-23

FORM 20

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

Harmony Elementary School & Salmon Creek Charter School

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,200.00	4,200.00	1,999.40	4,200.00	0.00	0.0%
5) TOTAL, REVENUES			4,200.00	4,200.00	1,999.40	4,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,200.00	4,200.00	1,999.40	4,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	565,000.00	565,000.00	565,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	(565,000.00)	(565,000.00)	(565,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,800.00)	(560,800.00)	(563,000.60)	(560,800.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	818,717.13	818,408.50		818,408.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			818,717.13	818,408.50		818,408.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			818,717.13	818,408.50		818,408.50		
2) Ending Balance, June 30 (E + F1e)			807,917.13	257,608.50		257,608.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	807,917.13	257,608.50		257,608.50		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	4,200.00	4,200.00	1,999.40	4,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,200.00	4,200.00	1,999.40	4,200.00	0.00	0.0%
TOTAL, REVENUES			4,200.00	4,200.00	1,999.40	4,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,000.00	565,000.00	565,000.00	565,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	565,000.00	565,000.00	565,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,000.00)	(565,000.00)	(565,000.00)	(565,000.00)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



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2022-23

FORM 21

Building Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	4,700.15	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	4,700.15	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,400.00	25,400.00	85,230.61	25,400.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,207,176.82	2,207,176.82	2,794,353.54	2,207,176.82	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,232,576.82	2,232,576.82	2,879,584.15	2,232,576.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,227,576.82)	(2,227,576.82)	(2,874,884.00)	(2,227,576.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	7,449.43	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,449.43	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,220,127.39)	(2,227,576.82)	(2,874,884.00)	(2,227,576.82)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,017,312.94	2,879,584.15		2,879,584.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,017,312.94	2,879,584.15		2,879,584.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,017,312.94	2,879,584.15		2,879,584.15		
2) Ending Balance, June 30 (E + F1e)			797,185.55	652,007.33		652,007.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	797,185.55	652,007.33		652,007.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,700.15	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	4,700.15	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	4,700.15	5,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,400.00	25,400.00	85,230.61	25,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,400.00	25,400.00	85,230.61	25,400.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	10,674.08	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,207,176.82	2,207,176.82	2,783,679.46	2,207,176.82	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,207,176.82	2,207,176.82	2,794,353.54	2,207,176.82	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,232,576.82	2,232,576.82	2,879,584.15	2,232,576.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	7,449.43	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			7,449.43	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			7,449.43	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



Harmony
Union School District

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1st Interim

2022-23

FORM 25

Capital Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	650.00	1,900.00	476.99	1,900.00	0.00	0.0%
5) TOTAL, REVENUES			650.00	1,900.00	476.99	1,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			650.00	1,900.00	476.99	1,900.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			650.00	1,900.00	476.99	1,900.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	202,179.14	195,087.62		195,087.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,179.14	195,087.62		195,087.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			202,179.14	195,087.62		195,087.62		
2) Ending Balance, June 30 (E + F1e)			202,829.14	196,987.62		196,987.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	202,829.14	196,987.62		196,987.62		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	650.00	1,900.00	476.99	1,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			650.00	1,900.00	476.99	1,900.00	0.00	0.0%
TOTAL, REVENUES			650.00	1,900.00	476.99	1,900.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	196,987.62
Total, Restricted Balance		196,987.62



Harmony
Union School District

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

1st Interim

2022-23

FORM 40

**Special Reserve Fund
For
Capital Outlay Projects**

Harmony Elementary School & Salmon Creek Charter School

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,800.00	3,164,901.15	858.32	3,164,901.15	0.00	0.0%
5) TOTAL, REVENUES			1,800.00	3,164,901.15	858.32	3,164,901.15		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	94,355.63	11,125.00	94,355.63	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	3,971,599.46	359,794.39	3,971,599.46	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	4,065,955.09	370,919.39	4,065,955.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,800.00	(901,053.94)	(370,061.07)	(901,053.94)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	550,000.00	550,000.00	550,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	550,000.00	550,000.00	550,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,800.00	(351,053.94)	179,938.93	(351,053.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	352,354.05	351,053.94		351,053.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			352,354.05	351,053.94		351,053.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,354.05	351,053.94		351,053.94		
2) Ending Balance, June 30 (E + F1e)			354,154.05	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	354,154.05	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,800.00	1,800.00	858.32	1,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	3,163,101.15	0.00	3,163,101.15	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,800.00	3,164,901.15	858.32	3,164,901.15	0.00	0.0%
TOTAL, REVENUES			1,800.00	3,164,901.15	858.32	3,164,901.15		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	94,355.63	11,125.00	94,355.63	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	94,355.63	11,125.00	94,355.63	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,971,599.46	359,794.39	3,971,599.46	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,971,599.46	359,794.39	3,971,599.46	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,065,955.09	370,919.39	4,065,955.09		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	550,000.00	550,000.00	550,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	550,000.00	550,000.00	550,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	550,000.00	550,000.00	550,000.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2022 - 9:00 AM
Category:	Action Items
Type:	Info/Action
Subject:	10.4 Second reading and adoption of new policy and policy updates: CSBA UPDATE CHECKLIST – June 2022 BP 0420.41 Charter School Oversight E(1) 0420.41 Charter School Oversight E(1) 1113 District and School Web Sites AR 1312.4 Williams Uniform Complaint Procedures E(2) 1312.4 Williams Uniform Complaint Procedures Fill in Blanks BP 3110 Transfer of Funds AR 3517 Facilities Inspection E(1) 3517 Facilities Inspection NEW EXHIBIT BP 3523 Electronic Signatures NEW POLICY AR 3523 Electronic Signatures NEW REGULATION BP 3550 Food Service/Child Nutrition Program AR 3550 Food Service/Child Nutrition Program BP 3551 Food Service Operations/Cafeteria Fund AR 3551 Food Service Operations/Cafeteria Fund BP 3553 Free and Reduced Price Meals AR 3553 Free and Reduced Price Meals AR 4112.2 Certification AR 4161.8 Family Care and Medical Leave AR 4261.8 Family Care and Medical Leave AR 4361.8 Family Care and Medical Leave AR 6173.1 Education for Foster Youth Fill in Blanks

Strategic Plans:**Policy:****Enclosure****File Attachment:****Description:****Background Information:****Fiscal Implications:**

Recommendation:	That the board adopt of new policy and policy updates: CSBA UPDATE CHECKLIST – June 2022 BP 0420.41 Charter School Oversight E(1) 0420.41 Charter School Oversight E(1) 1113 District and School Web Sites AR 1312.4 Williams Uniform Complaint Procedures E(2) 1312.4 Williams Uniform Complaint Procedures Fill in Blanks BP 3110 Transfer of Funds AR 3517 Facilities Inspection E(1) 3517 Facilities Inspection NEW EXHIBIT BP 3523 Electronic Signatures NEW POLICY AR 3523 Electronic Signatures NEW REGULATION BP 3550 Food Service/Child Nutrition Program AR 3550 Food Service/Child Nutrition Program BP 3551 Food Service Operations/Cafeteria Fund AR 3551 Food Service Operations/Cafeteria Fund BP 3553 Free and Reduced Price Meals AR 3553 Free and Reduced Price Meals AR 4112.2 Certification AR 4161.8 Family Care and Medical Leave
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AR 4261.8 Family Care and Medical Leave
AR 4361.8 Family Care and Medical Leave
AR 6173.1 Education for Foster Youth Fill in Blanks



Approvals:

Recommended
By:

A handwritten signature in black ink that reads "Matthew Morgan". The signature is written in a cursive style with a long, sweeping underline.

Matthew Morgan - Superintendent/Principal



Meeting Date:	12/9/2022 - 9:00 AM
Category:	Action Items
Type:	Action
Subject:	10.5 Consideration of three year tentative agreement AB 1200 and public disclosure for Superintendent
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	 2022-23 Superintendent-Principal Salary Schedule.pdf
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	That the board approve the three year tentative agreement AB 1200 and public disclosure for Superintendent
Approvals:	Recommended By:  Matthew Morgan - Superintendent/Principal

HARMONY UNION SCHOOL DISTRICT
SUPERINTENDENT/PRINCIPAL SALARY SCHEDULE

2022-23

<u>STEP</u>	<u>SALARY</u>
1	\$158,597.22
2	\$162,663.82
3	\$166,834.69
4	\$171,112.50
5	\$175,500.00
6	\$180,000.00
7	\$184,500.00
8	\$189,112.50
9	\$193,840.31
10	\$198,686.32

2.25% Increments
225 days per year

Salary Schedule Board approved on: _____



Meeting Date: 12/9/2022 - 9:00 AM
Category: Action Items
Type: Info/Action
Subject: 10.6 Consideration of security contract

Strategic Plans:

Policy:

Enclosure

File Attachment:

Description:

**Background
Information:**

Fiscal Implications:

Recommendation: That the board approves the security contract

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal