



TYPE: Regular Board Meeting

DATE: 12/9/2021 **TIME:** 6:00 PM **CODE:**

LOCATION: Via Zoom Teleconferencing

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

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: HUTA 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: CSEA Info/Action
- 5.3 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 group: Unrepresented employees Info/Action

6.0 Reconvene to Open Session

- 6.1 Report out on any action taken during closed session Info

7.0 Communication

- A) Reports

- 7.1 HUTA Report
- 7.2 ARK Report
- 7.3 Student Report
- 7.4 Pathways Director Report
- 7.5 Board Member Reports
- 7.6 Superintendent/Principal's Report

B) Public Comment

7.7 For Open 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.

C) Correspondence

8.0	Consent Agenda	Action
8.1	Vendor Warrants	Action
8.2	Minutes from regular meeting 10/21/2021	Action
8.3	Minutes from regular meeting 11/15/2021	Action
8.4	Minutes from special meeting 10/28/2021	Action
8.5	Approve the Consent Agenda	Action
9.0	Information/Correspondence/Discussion	
9.1	Enrollment Report	Info
9.2	Letter from Allison Johnston, TK Teacher regarding Family Leave	Info
10.0	Action Items	
10.1	Consideration of First Interim Budget and Budget Discussion	Action
10.2	Consideration of the 2021-22 LCFF Budget Overview for Parents- Salmon Creek and Harmony Elementary	Action
10.3	Consideration of contract for Counterpoint Services	Action
10.4	Consideration of Educator Effectiveness Grant	Action

11.0 Next Board Meeting

12.0 Adjournment

12.1 Adjournment

Action

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



Meeting Date: 12/9/2021 - 6:00 PM

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.

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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:	12/9/2021 - 6:00 PM
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: 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: 12/9/2021 - 6:00 PM
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: CSEA

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:	12/9/2021 - 6:00 PM
Category:	Closed Session
Type:	Info/Action
Subject:	5.3 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 group: Unrepresented employees
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:	12/9/2021 - 6:00 PM
Category:	Reconvene to Open Session
Type:	Info
Subject:	6.1 Report out on any action taken during closed session
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	none- information only

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal



Harmony Union School District

AGENDA ITEM

Meeting Date: 12/9/2021 - 6:00 PM

Category: Reports

Type: Info

Subject: 7.1 HUTA Report

Strategic Plans:

Policy:

Enclosure

File Attachment:

Description:

**Background
Information:**

Fiscal Implications:

Recommendation:

Approvals:



Harmony Union School District

AGENDA ITEM

Meeting Date: 12/9/2021 - 6:00 PM

Category: Reports

Type: Info

Subject: 7.2 ARK 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: 12/9/2021 - 6:00 PM

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:	12/9/2021 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.4 Pathways Director Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	
Approvals:	



Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2021 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.5 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:	12/9/2021 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.6 Superintendent/Principal's 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



Meeting Date: 12/9/2021 - 6:00 PM

Category: Public Comment

Type: Info

Subject:

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

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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:	12/9/2021 - 6:00 PM
Category:	Consent Agenda
Type:	Action
Subject:	8.1 Vendor Warrants
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	 Vendor Warrants - 11-10-2021 through 12-9-2021.pdf
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	Approve through the consent agenda

Approvals:

Recommended
By:

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

Matthew Morgan - Superintendent/Principal

Checks Dated 11/10/2021 through 12/09/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1865535	11/10/2021	Amazon Capital Services	01-4110	Textbooks	145.42	
			01-4350	School, Biz & custodial Supplies	3.29	
			03-4310	PBL Purchases	30.32	
			03-4350	School, Biz & custodial Supplies	13.14	192.17
1865536	11/10/2021	At&t	01-5911	Phones and fax	21.90	
			03-5911	Phones and fax	87.58	109.48
1865537	11/10/2021	Clover Stornetta Farms	13-4710	Cafeteria		344.31
1865538	11/10/2021	Counterpoint, Inc.	21-5830	New Athletic field, playground, rain catchment		2,372.50
1865539	11/10/2021	Harmony Farm Supply	01-4370	Garden & Custodial Supplies	99.40	
			03-4370	Garden & Custodial Supplies	397.60	497.00
1865540	11/10/2021	McPhail Fuel Company	01-5510	Propane	343.79	
			03-5510	Propane	1,375.15	1,718.94
1865541	11/10/2021	PTS Communications	01-5911	payphone	14.60	
			03-5911	payphone	58.40	73.00
1865542	11/10/2021	Stericycle, Inc.	01-5805	Shredding	18.83	
			03-5805	Shredding	75.31	94.14
1865543	11/10/2021	Veritable Vegetable	13-4710	Cafeteria		272.45
1865544	11/10/2021	Walker Apple	13-4710	Apples for the cafeteria		90.00
1866513	11/17/2021	Monroe, Mariah D	03-4310	Reimbursement - books - Site Council Grant		129.97
1866514	11/17/2021	Gaspar, Krista M	01-4310	Garden supplies & cooking in garden	4.67	
			01-4370	Garden supplies & cooking in garden supplies	26.04	
			03-4310	Garden supplies & cooking in garden supplies	18.69	
			03-4370	Garden supplies & cooking in garden supplies	104.16	153.56
1866515	11/17/2021	Amazon Capital Services	01-4310	Classroom and Cafeteria supplies	407.34	
			01-4350	School, Biz & custodial Supplies	5.85	
			01-4370	Garden supplies	5.42	
			03-4310	Climate Change library books	21.68	
			03-4350	School, Biz & custodial Supplies	23.40	
			03-4370	Garden supplies	21.69	485.38
1866516	11/17/2021	Budget Blinds	01-4400	Roller Shades & Honeycomb skylight blackouts - Library	685.68	

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

ESCAPE

ONLINE

Checks Dated 11/10/2021 through 12/09/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1866516	11/17/2021	Budget Blinds	03-4400	Roller Shades & Honeycomb skylight blackouts - Library	2,742.72	3,428.40
1866517	11/17/2021	Clover Stormetta Farms	13-4710	Cafeteria		568.88
1866518	11/17/2021	Comcast	01-5911	Phones & internet	89.09	
1866519	11/17/2021	Costco Wholesale Membership	03-5911	Phones & internet	356.34	445.43
1866520	11/17/2021	Fishman Supply Company	13-5300	Costco Membership		180.00
	11/17/2021		01-4370	Custodial & Covid custodial supplies	174.93	
	11/17/2021		03-4370	Custodial & Covid custodial supplies	699.71	874.64
1866521	11/17/2021	Follett School Solutions, Inc.	03-4310	Library books & Supplies		345.61
1866522	11/17/2021	Gopher	03-4310	Recess equipment		715.77
1866523	11/17/2021	Honey Bucket	01-5600	Port-o-Potties	52.77	
	11/17/2021		03-5600	Port-o-Potties	211.09	263.86
1866524	11/17/2021	Indoor Environmental Services	01-5630	thermostats	431.70	
	11/17/2021		03-5630	thermostats	1,726.81	2,158.51
1866525	11/17/2021	Occidental Hardware	01-4370	Garden & Custodial/Maintenance Supplies	8.62	
	11/17/2021		03-4370	Garden & Custodial/Maintenance Supplies	34.50	43.12
1866526	11/17/2021	Office Depot	01-4350	School, Biz & custodial Supplies	39.12	
	11/17/2021		03-4350	School, Biz & custodial Supplies	156.48	195.60
1866527	11/17/2021	Redwood Pediatric Therapy Assc	01-5811	OT services - October 2021		120.04
1866528	11/17/2021	Veritable Vegetable	13-4710	Cafeteria		246.50
1866529	11/17/2021	Walker Apple	13-4300	Apples for cafeteria [Farm-to-school Grant]		90.00
1866530	11/17/2021	Weeks Drilling & Pump Co.	01-4370	Water Testing, Operator services & supplies	13.17	
	11/17/2021		01-5884	Water Testing, Operator services & supplies	105.00	
	11/17/2021		03-4370	Water Testing, Operator services & supplies	52.67	
	11/17/2021		03-5884	Water Testing, Operator services & supplies	420.00	590.84
1868072	11/24/2021	Amazon Capital Services	01-4300	Farm-to-School Grant purchase	37.75	
1868073	11/24/2021	California Depart Of Education Cashier's Office	03-4300	Farm-to-School Grant purchase	150.99	188.74
1868074	11/24/2021	Fishman Supply Company	13-4710	Commodity order for Cafeteria		51.30
	11/24/2021		01-4370	Soap dispenser and Soap	57.56	
	11/24/2021		03-4370	Soap dispenser and Soap	230.23	287.79
	11/24/2021		01-5821	Audit Services for 2021/2022	1,130.00	
	11/24/2021		03-5821	Audit Services for 2021/2022	4,520.00	5,650.00
1868076	11/24/2021	Redwood Lock, Inc	01-5630	Classroom Leverset, Labor & installation, keys & rekey		1,074.34

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

ESCAPE

ONLINE

Page 2 of 5

Checks Dated 11/10/2021 through 12/09/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1868077	11/24/2021	Sonoma County Office Of Ed.	01-5800	Payroll services [P. McDaniel]		13.75
1868078	11/24/2021	US Bancorp Service Center	01-4300	Credit Card Statement	153.58	
			01-4310	Credit Card Statement	323.94	
			01-4340	Credit Card Statement	7.99	
			01-4350	Credit Card Statement	25.04	
			01-4370	Credit Card Statement	34.54	
			01-4397	Credit Card Statement	100.20	
			01-4400	Credit Card Statement	7.00	
			01-5202	Credit Card Statement	455.00	
			01-5806	Credit Card Statement	60.00	
			01-5950	Credit Card Statement	1.16	
			03-4300	Credit Card Statement	885.47	
			03-4310	Credit Card Statement	29.99	
			03-4340	Credit Card Statement	27.40	
			03-4350	Credit Card Statement	100.15	
			03-4370	Credit Card Statement	146.08	
			03-4397	Credit Card Statement	400.81	
			03-4400	Credit Card Statement	27.98	
			03-5806	Credit Card Statement	240.00	
			03-5950	Credit Card Statement	4.64	
			13-4390	Credit Card Statement	1,840.18	
1868575	12/01/2021	Gasper, Krista M	13-4710	Credit Card Statement	418.48	5,289.63
			01-4310	reimbursement for garden supplies	.79	
			01-4370	reimbursement for garden supplies	38.09	
			03-4310	reimbursement for garden supplies	3.16	
			03-4370	reimbursement for garden supplies	152.32	194.36
1868576	12/01/2021	Alpha Analytical Lab, Inc.	01-5884	Water Testing	88.00	
			03-5884	Water Testing	352.00	440.00
1868577	12/01/2021	Amazon Capital Services	03-4310	Winter Festival of lights		184.28
1868578	12/01/2021	CDW-G	01-4340	Adobe Acrobat Pro DC - Subscription	114.88	
			03-4340	Renewal	459.50	574.38
			13-4710	Renewal		
1868579	12/01/2021	Glover Stormetta Farms	03-4310	Cafeteria		411.48
1868580	12/01/2021	Flinn Scientific, Inc.	01-4370	Science materials [Collins]		131.40
1868581	12/01/2021	Home Depot	01-4400	Custodial supplies	7.48	
			03-4370	Custodial supplies	.75	
				Custodial supplies	29.93	

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

Checks Dated 11/10/2021 through 12/09/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1868581	12/01/2021	Home Depot	03-4400	Custodial supplies	3.00	41.16
1868582	12/01/2021	Junior Library Guild	03-4310	Library books & Supplies		1,183.30
1868583	12/01/2021	Occidental Hardware	01-4370	Garden & Custodial/Maintenance Supplies	11.44	
1868584	12/01/2021	Office Depot	03-4370	Garden & Custodial/Maintenance Supplies	45.77	57.21
1868585	12/01/2021	Pacific Gas & Electric Company	01-4310	Classroom and Cafeteria supplies	70.15	
			03-4310	Classroom and Cafeteria supplies	88.12	158.27
			01-5520	October 13 - November 11-2021	750.94	
			03-5520	October 13 - November 11-2021	3,003.75	3,754.69
1868586	12/01/2021	Teacher's Curriculum Institute	01-4110	Textbooks	268.87	
1868587	12/01/2021	Veritable Vegetable	03-4110	Textbooks	806.62	1,075.49
1868588	12/01/2021	Verizon Wireless	13-4710	Cafeteria		268.95
			01-5912	Cell Phone & Hot Spots	46.28	
1868589	12/01/2021	Walker Apple	03-5912	Cell Phone & Hot Spots	185.12	231.40
1868590	12/01/2021	West Sonoma County Union High	13-4300	Applies for the Cafeteria		90.00
			01-5100	WSCUHSD - Consortium Learning Recovery Support		1,158.00
1869176	12/03/2021	Jacobs, Amanda	01-3442	Vision Reimbursement	55.20	
1869177	12/03/2021	Amazon Capital Services	03-3442	Vision Reimbursement	220.80	276.00
1869178	12/03/2021	KAMIND IT, Inc.	01-4310	Classroom and Cafeteria supplies		142.40
			01-4340	Office 365 - January 2022 Charges	9.75	
			03-4340	Office 365 - January 2022 Charges	39.00	48.75
1869179	12/03/2021	TLCD Architecture	21-6210	Field and Playground		2,574.80
1869180	12/03/2021	U. S. Bank Equipment Finance	01-5881	Copiers	388.83	
			03-5881	Copiers	1,555.31	1,944.14
1869181	12/03/2021	Verizon Wireless	01-5912	Cellular & Hot spots	93.13	
1869182	12/03/2021	West Music Company, Inc.	03-5912	Cellular & Hot spots	372.51	465.64
1869183	12/03/2021	Zoom Video Communications Inc.	03-4400	World Drumming Package:C		3,632.94
			01-5300	Webinar 500-1 - Nov 4 - Dec 3-2021	15.80	
			03-5300	Webinar 500-1 - Nov 4 - Dec 3-2021	63.20	79.00
Total Number of Checks					59	48,473.69

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	39	9,559.30
03	General Fund/charter School	41	29,094.56

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

Checks Dated 11/10/2021 through 12/09/2021

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

Fund	Description	Check Count	Expensed Amount
13	Cafeteria Fund	12	4,872.53
21	Building Fund	2	4,947.30
	Total Number of Checks	59	48,473.69
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		48,473.69

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



Meeting Date: 12/9/2021 - 6:00 PM
Category: Consent Agenda
Type: Action
Subject: 8.2 Minutes from regular meeting 10/21/2021

Strategic Plans:

Policy:

Enclosure

File Attachment:  Minutes 102821.pdf

Description:

Background Information:

Fiscal Implications:

Recommendation: Approve through the consent agenda

Approvals:

Recommended
By:



Matthew Morgan - Superintendent/Principal

Harmony Union School District

Board Meeting Minutes Thursday, October 21, 2021 (6:00 PM)

ROLL CALL

Charlie Laird
Mariah Lander
Yuri Koslen
Amanda Solter
Bradley Mills

1.0 Call to Order

Meeting called to order at 6:09 pm.

2.0 Pledge of Allegiance

3.0 Approval of the Agenda

4.0 Public Comment

4.1 For Open 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.

5.0 Closed Session

6.0 Reconvene to Open Session

6.1 Report out on any action taken during closed session

Recommendation: none- information only
Nothing to report out

7.0 Communication

A) Reports

7.1 HUTA Report

Intervention Specialist Elizabeth Weiss reported what is happening in the classrooms on behalf of HUTA HUTA is still waiting for response from the board from letter sent back in May

7.2 ARK Report

None

7.3 Student Report

none

7.4 Board Member Reports

Amanda Solter- attended COVID Forum- was well attended and recording should be available. Thank you for the ACT program. Yuri Koslen also attended the forum, got to play full season on the soccer field. Looking forward to seeing the space improve
Mariah Lander- attended the SCOE Round Table Luncheon. Not much for our school to report out.

7.5 Superintendent/Principal's Report

Superintendent Matthew Morgan presented his report- also, applauded the ACT team and how the work is attending to all students. Finance- First Interim is approaching.
Hiring- still looking for IA/Para positions PBL- 8th grade Farmstand Program is taking off with grant assistance. COVID- Vaccination clinic via wchc satellite for children- sometime in Nov- tentative date is Nov 10 at our gym We have administered over 1600 tests, and have seen 14 positive cases this fall. County numbers are dropping. Bond- meet with design team about parking lot and field project Forestry Management- Harold Appleton will be at next board meeting.
Fireforward wants to do demo controlled burn CO2 Monitoring- data and reports from David Moore and Intrinsic Design

7.6 Pathways Director Report

Enrollment is down- lots of mobility. Have received authorization from their board for deficit spending.

B) Public Comment

7.7 Public Comment

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.

Recommendation:

none

7.8 For Open 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.

Recommendation:

C) Correspondence

8.0 Untitled

8.1 Public Hearing: The public will have the opportunity to comment on The California School Employees Association and its Chapter 70 (CSEA Chapter 70) sunshine openers for a successor contract for 2021-2022.

Recommendation: none- public hearing

Open at 7:46 pm. no comment. close at 7:47 pm.

9.0 Consent Agenda

9.1 Vendor Warrants

Recommendation: Approve through the consent agenda

ORIGINAL - Motion

Member (**Charlie Laird**) Moved, Member (**Amanda Solter**) Seconded to approve the **ORIGINAL** motion 'Approve through the consent agenda'. Upon a roll call vote being taken, the vote was: Aye: **5** Nay: **0**. The motion **Carried. 5 - 0**

Charlie Laird Yes
Mariah Lander Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

9.2 Approve Quarterly Report, July 1 to September 30, 2021, regarding any complaints covered by the Williams Act

Recommendation: Approve through the consent agenda

ORIGINAL - Motion

Member (**Charlie Laird**) Moved, Member (**Amanda Solter**) Seconded to approve the **ORIGINAL** motion 'Approve through the consent agenda'. Upon a roll call vote being taken, the vote was: Aye: **5** Nay: **0**. The motion **Carried. 5 - 0**

Charlie Laird Yes
Mariah Lander Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

9.3 Approve the minutes from regular meeting held September 13, 2021

Recommendation: Approve through the consent agenda

ORIGINAL - Motion

Member (**Charlie Laird**) Moved, Member (**Amanda Solter**) Seconded to approve the **ORIGINAL** motion 'Approve through the consent agenda'. Upon a roll call vote being taken, the vote was: Aye: **5** Nay: **0**. The motion **Carried. 5 - 0**

Charlie Laird Yes
Mariah Lander Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

9.4 Approve the Consent Agenda

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.

Recommendation: That Board approves the consent agenda as shown.

ORIGINAL - Motion

Member (**Charlie Laird**) Moved, Member (**Amanda Solter**) Seconded to approve the **ORIGINAL** motion 'That Board approves the consent agenda as shown'. Upon a roll call vote being taken, the vote was: Aye: **5** Nay: **0**. The motion **Carried. 5 - 0**

Charlie Laird Yes
Mariah Lander Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

10.0 Information/Correspondence/Discussion

10.1 Enrollment Report

Recommendation: Information - No action needed

10.2 Letter from SCOE approving the adopted budget for 21-22

Recommendation:

10.3 Board discussion re: conducting the Superintendent Review process

Recommendation:

The Board has not conducted a review in many years. The Board decided for the health of the school and community, a yearly review would be a good thing. Dr Paul Porter has been contacted- could be \$4-6,000 or the Board could do it themselves with help from Suzi for get the information and surveys out to the community, and then the board would compile the information and prepare the report. Has also looked to see if CSBA has anything to offer. Right now it is up for discussion to see which direction they would like to go in. Preliminary discussion had consensus on using Dr. porter this year, and see if there was a way to go forward on our own after this year. It was also brought up that CSBA recommends a yearly board self review, and a few of the board members agreed. Brad Mills has experience with executive reviews and has offered. Will add to next agenda as an action item to decide direction. Forward job description for board to review.

11.0 Action Items

11.1 Consideration of CSEA sunshine openers for a successor contract for 2021-2022.

Recommendation: That the board accepts and approves CSEA sunshine openers for a successor contract for 2021-2022.

Motion to approve made by Amanda Solter. Seconded by Charlie Laird. All voted in favor, motion carried.

11.3 Consideration of MOU between HUSD and CSEA re Fire Season

Recommendation: That the board approves MOU between HUSD and CSEA re Fire Season

ORIGINAL - Motion

Member **(Amanda Solter)** Moved, Member **(Charlie Laird)** Seconded to approve the **ORIGINAL** motion 'That the board approves MOU between HUSD and CSEA re Fire Season'. Upon a roll call vote being taken, the vote was: Aye: **5** Nay: **0**. The motion **Carried. 5 - 0**

Charlie Laird Yes
Mariah Lander Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

11.4 Public Self Insurers Annual Report

Member Districts are required to advise their governing board, before December 31, 2021, of the amount of total liabilities reported (Labor Code §3702.6(b)). This total undiscounted amount is \$13,329,171 as of June 30, 2019. RESIG has sufficient funds

to pay all of these outstanding liabilities. Member Districts are also required to report whether the funding of these liabilities is in compliance with GASB 10 standards; RESIG's accountants have certified compliance.

Recommendation: none- information only

Received by the board.

11.5 Costs of Issuance (COI) Summary

The document sets forth the estimated costs of issuance presented in the resolution adopted on as well as the actual final costs of issuance, which were confirmed by Isom Advisors. The District's total costs of issuance came in well below the estimate.

Recommendation:

not applicable

11.6 Consideration of moving the regular meeting to be held on November 18, 2021 to a date prior to November 17, 2021 in order to accommodate the requirements of setting the meeting for organization of the board.

Recommendation: That the board approve selection of a meeting date prior to November 17th, 2021.

Move the meeting to Wed Nov 10, 2021

ORIGINAL - Motion

Member **(Yuri Koslen)** Moved, Member **(Amanda Solter)** Seconded to approve the **ORIGINAL** motion 'That the board approve selection of a meeting date prior to November 17th, 2021'. Upon a roll call vote being taken, the vote was: Aye: **5** Nay: **0**. The motion **Carried. 5 - 0**

Charlie Laird Yes

Mariah Lander Yes

Yuri Koslen Yes

Amanda Solter Yes

Bradley Mills Yes

11.8 Consideration of adoption of Revised Covid Safety Plan with revisions for Indoor Dining

Recommendation: That the board adopt the revised Covid Safety Plan with revisions for indoor dining

ORIGINAL - Motion

Member **(Yuri Koslen)** Moved, Member **(Amanda Solter)** Seconded to approve the **ORIGINAL** motion 'That the board adopt the revised Covid Safety Plan with revisions for indoor dining'. Upon a roll call vote being taken, the vote was: Aye: **5** Nay: **0**. The motion **Carried. 5 - 0**

Charlie Laird Yes

Mariah Lander Yes

Yuri Koslen Yes

Amanda Solter Yes

Bradley Mills Yes

12.0 Next Board Meeting

12.1 Next board meeting: November 18, 2021

Recommendation: None- information only

Moved to Nov 10

13.0 Adjournment

13.1 Adjournment

Followed by signing of papers of a routine nature.

Recommendation: Adjourn the meeting.

suzi heron



Meeting Date: 12/9/2021 - 6:00 PM
Category: Consent Agenda
Type: Action
Subject: 8.3 Minutes from regular meeting 11/15/2021

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: 12/9/2021 - 6:00 PM
Category: Consent Agenda
Type: Action
Subject: 8.4 Minutes from special meeting 10/28/2021

Strategic Plans:

Policy:

Enclosure

File Attachment:  Minutes Spec 102821.pdf

Description:

**Background
Information:**

Fiscal Implications:

Recommendation: Approve through the consent agenda

Approvals:

Recommended
By:

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

Matthew Morgan - Superintendent/Principal

Harmony Union School District
Board Meeting Minutes
Thursday, October 28, 2021 (7:00 PM)

ROLL CALL

Charlie Laird
Yuri Koslen
Amanda Solter
Bradley Mills

Mariah Lander is abesent

1.0 Call to Order

Meeting called to order at 7:06 pm.

2.0 Approval of the Agenda

Motion to approve the agenda made by Amanda Solter, seconded by Charlie Laird. All voted in favor; motion carried.

3.0 Pledge of Allegiance

4.0 Communication

A) Public Comment

5.0 Action Items

5.1 Consideration of ESSER Expense Plan

Recommendation: That the Board approve the new ESSER Expense Plan

ORIGINAL - Motion

Member **(Amanda Solter)** Moved, Member **(Bradley Mills)** Seconded to approve the **ORIGINAL** motion 'That the Board approve the new ESSER Expense Plan'. Upon a roll call vote being taken, the vote was: Aye: **4** Nay: **0**. The motion **Carried. 4 - 0**

Charlie Laird Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

5.2 Consideration of MOU between HUSD and County of Sonoma for managing Occidental Community Center.

Recommendation: That the board approve the MOU between HUSD and County of Sonoma for management of Occidental Community Center.

Motion to table to next meeting.

ORIGINAL - Motion

Member (**Charlie Laird**) Moved, Member (**Amanda Solter**) Seconded to approve the **ORIGINAL** motion 'That the board approve the MOU between HUSD and County of Sonoma for management of Occidental Community Center'. Upon a roll call vote being taken, the vote was: Aye: **4** Nay: **0**. The motion **Carried. 4 - 0**

Charlie Laird Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

5.3 Discussion and Possible Action to Commence Review of Personnel/Hiring Procedures. This will be an opportunity for the board to appoint someone from the board to gather input from the community about our hiring process and procedures.

Recommendation: That after consideration and discussion, the Board appoint a member to gather input from the community about our hiring process and procedures.

Amanda Solter- the Board will appoint a person from the board to solicit community input to review and report on hiring practice and procedures. This was from a complaint. The report will be brought to the board and superintendent. The lawyer will be a part of this. The result of the complaint is to go through this process. Motion to approve Amanda and Bradley to gather input and prepare report.

ORIGINAL - Motion

Member (**Charlie Laird**) Moved, Member (**Yuri Koslen**) Seconded to approve the **ORIGINAL** motion 'That after consideration and discussion, the Board appoint a member to gather input from the community about our hiring process and procedures'. Upon a roll call vote being taken, the vote was: Aye: **4** Nay: **0**. The motion **Carried. 4 - 0**

Charlie Laird Yes
Yuri Koslen Yes
Amanda Solter Yes
Bradley Mills Yes

6.0 Next Board Meeting

7.0 Adjournment

suzi heron



Meeting Date: 12/9/2021 - 6:00 PM
Category: Consent Agenda
Type: Action
Subject: 8.5 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



Meeting Date: 12/9/2021 - 6:00 PM
Category: Information/Correspondence/Discussion
Type: Info
Subject: 9.1 Enrollment Report
Strategic Plans:
Policy:
Enclosure

File Attachment:

 DECEMBER - HUSD
ENROLLMENT REPORT 2021-
2022.pdf

Description:

**Background
Information:**

Fiscal Implications:

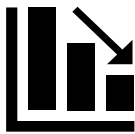
Recommendation:

Approvals:

Recommended
By:

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

Matthew Morgan - Superintendent/Principal



Harmony Union School District

Enrollment Report

DECEMBER 2021

Teacher	Grade	Aug 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	June 2022
Johnston	TK - Non ADA	0	0	0	0	0						
Johnston	TK - ADA	5	5	5	5	5						
Golden	K	18	18	18	18	19						
Ginn	1st	21	21	21	20	21						

		44	44	44	43	45	0	0	0	0	0	0
Home/Hospital		0	0	1	0	0	0	0	0	0	0	0

Teacher	Grade	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Figueroa	2nd	19	19	20	20	21						
Gehring	3rd	14	14	14	14	13						
Monroe	3rd	17	17	16	17	17						
Ferguson	4th	14	14	14	14	14						
McGovern	5th	23	22	22	23	23						
Guthrie	6th	23	22	21	21	23						
Collins	7th	13	13	12	12	12						
Lanning/Turneure	8th	20	20	20	20	20						
		143	141	140	141	143	0	0	0	0	0	0

TOTAL	187	185	184	184	188	0	0	0	0	0	0
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Date Entered:

8/19/2021	9/10/2021	10/14/2021	11/10/2021	12/9/2021						
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Enrolled:

1 - Kinder, 1 - 2nd grade & 1 - 6th grade



1 - returning 1st, 1 returning 6th from Alaska

Un-Enrolled:

1 in 3rd grade

In-House Changes:



Meeting Date:	12/9/2021 - 6:00 PM
Category:	Information/Correspondence/Discussion
Type:	Info
Subject:	9.2 Letter from Allison Johnston, TK Teacher regarding Family Leave
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	 Letter to the Board - Informing them of Pregnancy and Maternity Leave (1).pdf
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	None, information only
Approvals:	Recommended By:  Matthew Morgan - Superintendent/Principal

Oct 20, 2021

To: Principal/Superintendent Matthew Morgan and Harmony Union Governing Board of Trustees
From: Allison Johnston, TK Teacher

Dear Mr. Morgan and Governing Board of Trustees for Harmony Union School District, I'm writing with exciting news to inform you that my husband and I are expecting our second child, another son, in early March! According to my doctor at Kaiser, the anticipated due date is March 5, 2022.

I plan to teach until February 25th, when I'll begin Family Care Leave. I then plan to take an Unpaid Maternity Leave of absence from my position. I will work in conjunction with HUTA, our CBO, and our representative from The Standard (my disability insurance carrier) to solidify the date my Family Care Leave will begin and my Unpaid Maternity Leave will end. As stated in the contract, I will let the board know my plans at least 60 days prior to my leave.




If I'm able to carry my child full-term, I plan to teach almost the full second trimester of the school year, including transition time for the new hire to replace me, as well as finishing report cards for all of my students. I then plan to take the remainder of the school year off for my leave. I will follow up in January as my due date approaches with a formal letter from my midwife and detailed plan of my requested leave time by working with our CBO. As you know, there are many factors that could change between now and then, but I wanted to give you ample notice for planning purposes and felt ready to share the news as I'm now well into my second trimester at 21 weeks!

Respectfully,

Allison Johnston

Harmony Elementary ajohnston@harmonyusd.org



Meeting Date:	12/9/2021 - 6:00 PM
Category:	Action Items
Type:	Action
Subject:	10.1 Consideration of First Interim Budget and Budget Discussion
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	 Cliff's Notes.pdf  1st Interim Board Packet.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 Districts financial and budgetary status as of October 31, 2021. 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 - 2021-222 through 2023-24**

2021-22 1st Interim

	UAs	1st Interim	Estimated	Estimated
	Budget	Budget	Budget	Budget
	2020-21	2021-22	2022-23	2023-24
Projected Budgeted ADA	214.70	184.47	177.65	182.40
COLA (Cost of Living Adj. on the Revenue Limit)	2.31%	1.70%	2.48%	3.11%
BEGINNING BALANCE	\$3,627,815	\$3,642,787	\$3,415,504	\$3,148,794
LCFF Revenue	\$2,171,407	\$1,975,268	\$1,897,817	\$2,030,408
Basic Aid Supplemental	\$1,886,260	\$1,900,000	\$1,938,000	\$1,976,760
Special Ed In-Lieu Property Tax	\$34,121	\$18,268	\$18,268	\$18,268
Federal Revenues	\$275,597	\$393,172	\$100,000	\$100,000
State Revenues	\$418,511	\$334,916	\$244,838	\$244,838
Local Revenues	\$224,633	\$107,496	\$120,000	\$120,000
TOTAL REVENUE:	\$5,010,529	\$4,729,120	\$4,318,923	\$4,490,274
EXPENDITURES				
Certificated Salaries	\$1,635,794	\$1,696,333	\$1,706,739	\$1,780,657
Classified Salaries	\$807,308	\$939,346	\$727,559	\$749,386
Employee Benefits (2.5% increase 2021-22)	\$1,256,250	\$1,352,516	\$1,265,835	\$1,303,810
<i>STRS included in employee benefits (16.92%)</i>	<i>\$452,757</i>	<i>\$414,707</i>	<i>\$421,423</i>	<i>\$439,675</i>
<i>PERS included in employee benefits (22.91%)</i>	<i>\$142,102</i>	<i>\$177,977</i>	<i>\$137,850</i>	<i>\$141,986</i>
<i>Retiree Health Benefits</i>	<i>\$35,170</i>	<i>\$27,130</i>	<i>\$15,000</i>	<i>\$15,000</i>
Books, Supplies & Equipment	\$329,679	\$137,340	\$85,000	\$90,000
Services & Operating Expenses (including transportation)	\$778,932	\$772,499	\$730,000	\$735,000
Capital Outlay and Land Improvements	\$102,359	\$10,500	\$10,500	\$10,500
TOTAL EXPENSE:	\$4,910,322	\$4,908,534	\$4,525,632	\$4,669,353
EXCESS (DEFICIT) BEFORE TRANSFERS:	\$100,207	(\$179,414)	(\$206,710)	(\$179,080)
Transfer In from Retiree Benefits Fund	\$35,170	\$27,130	\$15,000	\$15,000
Transfers In from Fund 17	\$20,000	\$20,000	\$0	\$0
Transfer In to Salmon Creek Charter (from Fund	\$2,103,105	\$1,717,549	\$1,740,000	\$1,740,000
Transfer Out to Salmon Creek Charter	(\$2,148,510)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)
Transfer Out to SC Advisory Board (site council)	\$0	(\$17,549)	(\$40,000)	(\$40,000)
Transfer Out to Cafeteria	(\$95,000)	(\$95,000)	(\$75,000)	(\$75,000)
EXCESS (DEFICIT) AFTER TRANSFERS:	\$14,972	(\$227,283)	(\$266,710)	(\$239,080)
ENDING BALANCE:	\$3,642,787	\$3,415,504	\$3,148,794	\$2,909,714
Components of Above Ending Balance				
Economic Uncertainties Board Designated	\$133,341	\$154,799	\$135,532	\$142,718
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	\$191,576	\$376,185	\$242,445	\$87,608
3) Assigned Ending Balance (Lottery 1100 & EPA 1400)	\$313,446	\$93,746	\$85,000	\$75,000
4) Unassigned Ending Balance	\$603,924	\$390,273	\$285,317	\$203,888

FUND: 14 Restricted Maintenance

		Previous Year	Current Year	Projection Year
		2020-21	2021-22	2022-23
Object Codes				
<u>Revenue</u>				
Transfer from General Fund	8091			\$25,000
Transfer from Fund 40	8919			
Interest	8660	\$530	\$500	\$500
Total Revenue		\$530	\$500	\$25,500
<u>Expenditures</u>				
Custodial Supplies	4370			
Repairs and Maintenance	5630	\$3,300		
Services and Operating Exp.	5800			
Professional Services - Property Management Fee	5830	\$523	\$500	\$500
Professional Services - Tree work (\$400 to date)	5830	\$6,500	\$5,000	\$5,000
Other Outgo	7100-7499			
Total Expenditures		\$10,323	\$5,500	\$5,500
Net Increase (Decrease)		(\$9,793)	(\$5,000)	\$20,000
<u>Fund Balance</u>				
Beginning Balance		\$71,324	\$61,532	\$56,532
Audit Adjustment(s)				
Net Ending Balance		\$61,532	\$56,532	\$76,532

**FUND: 17 Special Reserve Fund for
Instructional Programs**

		Previous Year	Current Year	Projection Year
Object Codes		2020-21	2020-21	2021-22
<u>Revenue</u>				
Interest	8660	\$4,013	\$4,000	\$4,000
Total Revenue		\$4,013	\$4,000	\$4,000
<u>Expenditures</u>				
Salaries & Benefits	1000-3999	\$0	\$0	\$0
Supplies, Svcs., Exp., & Capital Outlay	4000-6999	\$0	\$0	\$0
Setup Music Classroom	4400		\$20,000	
Professional Development	5202	\$20,000		
Transfer to General Fund	7100-7499			
Total Expenditures		\$20,000	\$20,000	\$0
Net Increase (Decrease)		(\$15,987)	(\$16,000)	\$4,000
<u>Fund Balance</u>				
Beginning Balance		\$522,204	\$506,217	\$490,217
Audit Adjustment(s)				
Net Ending Balance		\$506,217	\$490,217	\$494,217

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: 40 Capital Outlay		Previous Year	Current Year	Projection Year
		2020-21	2021-22	2021-22
	Object Codes			
<u>Revenue</u>				
Insurance payout re stolen tractor	8699			
Interest	8660	\$2,862	\$2,500	\$3,300
Total Revenue		\$2,862	\$2,500	\$3,300
<u>Expenditures</u>				
Remodel Tractor Shed	6200	\$10,079		
Replacement Tractor	6500	\$23,341		
Total Expenditures		\$33,420	\$0	\$0
Net Increase (Decrease)		(\$30,558)	\$2,500	\$3,300
<u>Fund Balance</u>				
Beginning Balance		\$379,602	\$349,044	\$351,544
Audit Adjustment(s)				
Net Ending Balance		\$349,044	\$351,544	\$354,844

**HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS - 2019/20 through 2021/22
FUNDS 01 and 03**

2021-22 1st Interim

REVENUE

*District TK-1 = 57.57, Salmon Creek Charter 2nd- 8th grades = 126.9
and a COLA of 5.07%.*

LCFF Revenue

HUSD

K - 2 District Property Tax	\$2,729,792
EPA (Education Protection Account)	\$13,809
State Aid	\$523,122
In-Lieu of Property Tax	-\$2,435,647
Sp. Ed. In Lieu Property Tax	\$18,268

Salmon Creek

S. C. Charter in Lieu Property Taxes	\$637,417
EPA (Education Protection Account)	\$25,380
State Aid	\$481,395
Basic Aid Charter Supplemental	\$1,900,000
	\$3,893,536

Federal Revenues

Title I (3010)	\$29,969
Title II (4035)	\$3,695
Title IV (4127)	\$10,000
Sp. Ed. Federal Revenues (RS 3310)	Est. \$27,426
REAP Grant (SRSA)(5810)	Est. \$23,949
ESSER II RS3212	\$5,157
ESSER III RS3213	\$185,904
ESSER III RS3214	\$46,476
ESSER III RS3216	\$20,164
ESSER III RS3217	\$4,628
ESSER III RS3218	\$13,145
ESSER III RS3219	\$22,659
	\$393,172

State Revenues

In-Person Instruction (RS7422)	\$32,571
Pre-K Planning Grant RS 6053	\$27,818
ELOP - RS2600	\$55,000
Learning Recovery Fund 6537	\$12,735
Lottery (RS 1100) - estimated from 2021-22 Dartboard	\$35,600
Lottery Prop 20 (RS 6300) - estimated from 2021-22 Dartboard	\$15,600
Mandated Block Grant (Obj8550) 21-22 Dartboard	\$4,592
STRS - On-Behalf (RS 7690)	Est. \$151,000
	\$334,916

Local Revenues

ARK Donation	\$0
Teleconnect Fund	\$2,400
Rent	\$5,000
RESIG Safety Credit	\$1,505
RESIG Return of Equity	\$8,800
State Special Education 6500	\$74,091
Interest Income	Est. \$15,700
	\$107,496

TOTAL REVENUE	\$4,729,120
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**HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS - 2019/20 through 2021/22
FUNDS 01 and 03**

2021-22 1st Interim

EXPENDITURES

Certificated Salaries

Classroom Teachers, Counselor (includes salary revision)	\$1,415,667	\$1,696,333
Offer of 4,3,3 plus salary revision	\$56,477	
Substitutes	\$10,000	
Teacher Stipends (Stipends and Extra Pay)	\$52,500	
	\$1,534,644	

Administrative Salaries

Superintendent/Principal	\$156,819
Assistant Principal/Curriculum Coordinator	\$4,870
Chief Business Official	\$100,839
	\$262,528

Classified Salaries (includes 4,3,3 offer)

Administrative Assistant	\$59,833
After School Hourly Program (Homework Club)	\$19,220
Paraprofessionals and Instructional Assistants (4 Para, 3IAs, 1 Bilingual)	\$226,868
Classified Salaries Additional Pay / Stipends	\$8,500
Custodians	\$115,521
Data Systems Technician	\$78,172
Farmer/PBL	\$38,990
Garden Coordinator	\$62,399
Garden Liaison (@ .49FTE)	\$18,949
Library Tech	\$29,001
Nurse	\$45,000
Reading Intervention Para	\$34,218
Spanish Club	\$3,000
Special Education (1:1 & RSP)	\$62,707
	\$802,378

Employee Benefits

Payroll costs (STRS,PERS, Medicare, FICA, Workers Comp., Unemp Ins.)	\$597,931
STRS - On-Behalf (RS 7690)	\$151,000
Retiree Benefits	\$27,130
Health Benefits (Blue Cross/Shield, Kaiser, RESIG Dental, Vision, Cash in	\$576,455
	\$1,352,516

Books and Supplies

Artroom startup costs	\$3,500
Athletics/Referee Fees	\$500
Basic Order (Paper, etc.)	\$1,000
Curriculum (Reading and Math)	\$10,000
Custodial Supplies (includes RS 8150 Custodial Supplies)	\$20,575
Electronic Curriculum (Lexia)	\$6,900
Equipment - classroom (includes RS 8150 Equipment)	\$1,500
Equipment - Front Office and Bsn Office	\$1,500
Equipment - technology	\$10,000
First Aid Supplies (616)	\$1,500
Food for Meetings	\$1,000
Garden Maintenance Supplies - custodial maintenance of garden (8200)	\$6,500
Garden Supplies	\$1,500
Math Learning Center (program)(Textbooks)	\$2,500
Music startup costs	\$25,000
Front Office/Bsn Office/Staff Room Supplies	\$6,500
Place Based Learning Materials	\$2,000
Positive Behavior Incentives	\$500
RESIG Safety (RS9090)	\$1,500

Reading Intervention - Summer Program	\$3,000	
Site Council (Annual Costs - Library, recess equipment, teacher requests)	\$15,200	
Spanish Club Materials	\$250	
Special Education Materials	\$1,500	
Teacher Classroom Allocations (RS6300)	\$14,840	
Technology Supplies/Software	\$2,075	
	<hr/>	\$137,340
Sub-Agreements		
Technology Contract (SCOE)	\$10,000	
SCOE - Emergency Sub Exp.	\$110	
	<hr/>	\$10,110
Travel/Workshops/Conferences		
Board & Superintendent Workshops	\$2,000	
School Admin Conference	\$2,350	
Mileage and Reimbursement	\$500	
Professional Development - Instructional	\$2,500	
Professional Development - Parent Participation	\$1,250	
Certificated Professional Development Workshops	\$1,250	
School Sponsored Field Trips	\$10,000	
Special Ed Conf.	\$250	
	<hr/>	\$20,100
Dues/Memberships		
Electronic School Board Membership	\$7,330	
School Admin Memberships	\$2,500	
Superintendent Memberships	\$3,000	
Subscriptions	\$2,500	
Instructional Memberships	\$1,500	
	<hr/>	\$16,830
Insurance		
Property and Liability Insurance Premium	\$37,000	
Pupil Insurance	\$2,145	
Volunteer Accident Insurance	\$500	
	<hr/>	\$39,645
Utilities		
Waste Disposal	\$4,779	
Building Security/Fire Alarm Monitoring - Major Alarm	\$1,500	
Propane	\$21,500	
Electric	\$12,000	
	<hr/>	\$39,779
Leases/Rentals		
Other Equipment - rentals	\$2,000	
Routine Repair and Maintenance (including well)	\$6,500	
Repairs - Technology/music instruments	\$650	
	<hr/>	\$9,150
Services and Operations		
Audit	\$10,000	
Assemblies	\$800	
Copier Charges	\$22,000	
Data Processing	\$300	
Employment Advertising (Obj5865) and all other Advertising (Obj5825)	\$600	
Fees	\$700	
Fingerprinting Costs	\$700	
Frontline	\$4,250	
Legal Services (School & College Legal Services)	\$8,100	
Library Management Fees (Power School)	\$550	
Living Roof (LVRF)	\$1,500	
Negotiator Costs (School & College Legal; Paul Boyland)	\$2,500	
OPEB Actuarial	\$938	
Other Service, Instruction	\$315	
Other Services, Admin	\$2,500	
Other Services, Operations	\$9,000	
Payroll Tech Contract	\$1,500	
School Wise - student data entry tech support (WISE)	\$3,750	
SCOE contract to digitize boxes from storage room (200 boxes @ \$92/box)	\$4,600	22-23 no charge
SCOE Library Contract no charge for AV 2020-21 (Obj5819)	\$736	
Sex Education Class (West County Health) - funding covered by Site Council	\$1,500	

Shredding Costs	\$1,080	
Consult for Superintendent Review	\$6,500	
Water/Well Testing	\$10,000	
Website (Blackboard)	\$14,000	22-23 \$4,528
	<u>\$108,419</u>	

Communications

Telephone	\$6,800	
Cellular phones and hot spots	\$13,250	was \$30,000
Internet Access - Schools Connect	\$4,250	
Postage	\$2,500	
	<u>\$26,800</u>	

Repairs/Land Improvements

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

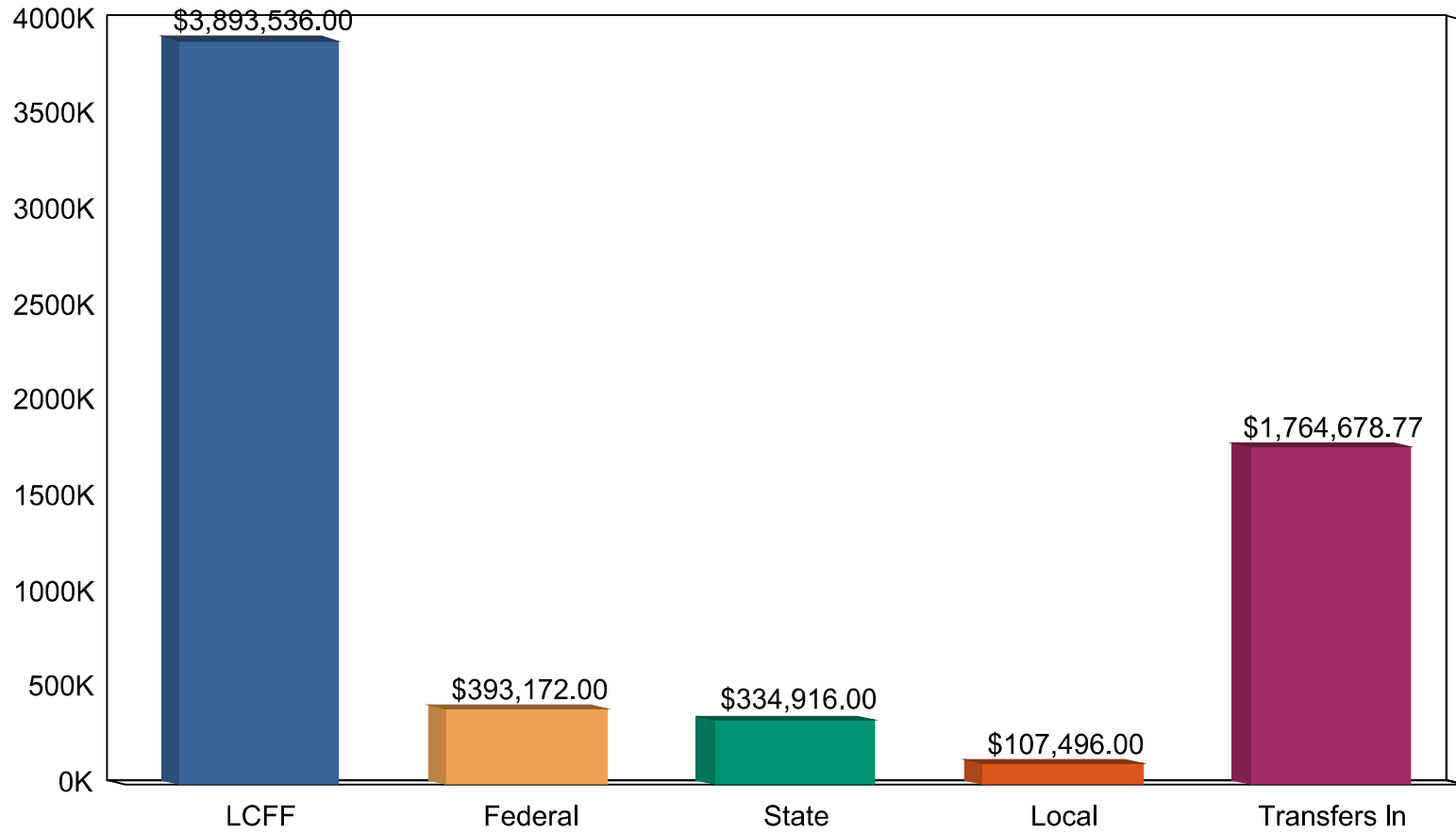
Transportation Costs

Home to school transportation (revenue reflected in LCFF calculation)	\$115,000	
SPED Bus Service Cost	\$17,894	
Out of district Transportation	\$67,144	
	\$200,038	

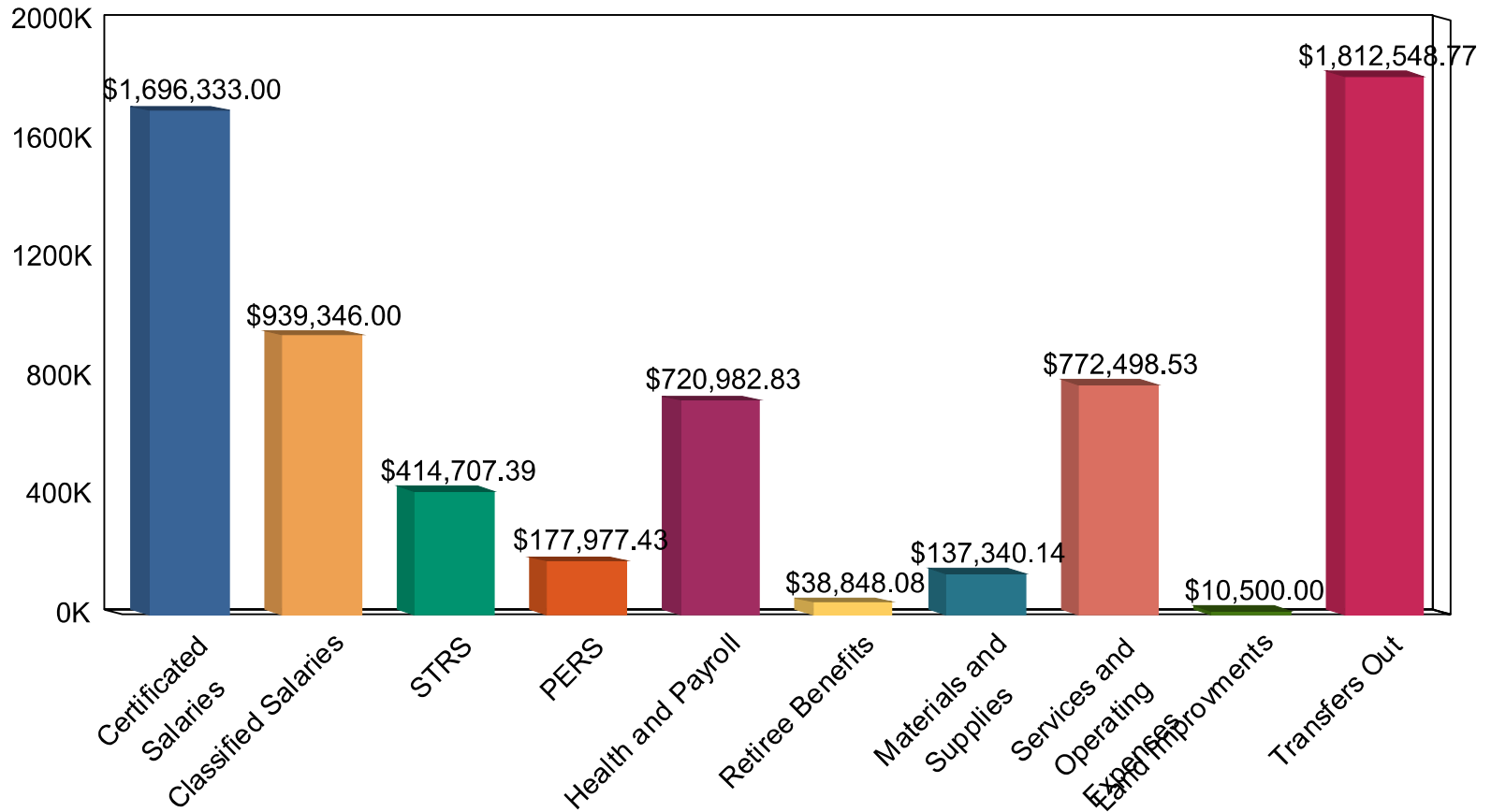
Special Education - estimated costs and students

Consortium - preschool (2 students)	\$35,000	
Consortium - Students in SDC (1 student)	\$52,000	
Consortium - Speech	\$30,000	Consortium Budget
Consortium - Nurse	\$7,200	at 1st Interim:
Forestville Contract - Psych/Beh Analyst	\$30,000	\$146,358
Consortium - Admin/Indirect costs	\$21,000	
Consortium - Learning Recovery Support Portion	\$1,158	
SCOE - SpEd Fee for Service (1 student, 10years old)	\$62,000	
Redwood Pediatric OT	\$10,000	
Anova ESY (6days @ \$245/day)	\$1,470	
New Directions (135 days @ \$370/day)	\$50,000	
SCOE - Admin fee	\$1,800	
	\$301,628	

Revised Budget (from accounts) Revenues



Revised Budget (from accounts) Expenditures



MULTI-YEAR BUDGETS: ACTUAL AND PROJECTED

	Actuals	Actuals	Unaudited Actuals	1st Interim	Budget	Budget
	2018-19	2019-20	2020-21	Budget	Budget	Budget
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Projected Budgeted ADA	236.16	214.7	214.7	185.47	194.75	195.7
COLA (Cost of Living Adj. on the Revenue Limit)	3.00%	3.24%	2.31%	1.70%	2.48%	3.11%
Funded/Planning COLA	3.00%	3.24%	0.00%	5.70%	2.48%	3.11%
BEGINNING BALANCE	\$3,533,559	\$3,834,393	\$3,627,815	\$3,642,787	\$3,415,503	\$3,148,793
REVENUE						
LCFF Revenue	\$2,298,483	\$2,118,374	\$2,171,407	\$1,975,268	\$1,897,817	\$2,030,408
Basic Aid Supplemental	\$1,653,618	\$1,813,215	\$1,886,260	\$1,900,000	\$1,938,000	\$1,976,760
Special Ed In-Lieu Property Tax	\$24,366	\$34,485	\$34,121	\$18,268	\$18,268	\$18,268
Federal Revenues	\$104,179	\$110,463	\$275,597	\$393,172	\$100,000	\$100,000
State Revenues	\$413,864	\$241,897	\$418,511	\$334,916	\$244,838	\$244,838
Local Revenues	\$221,768	\$292,516	\$224,633	\$107,496	\$120,000	\$120,000
TOTAL REVENUE:	\$4,716,278	\$4,610,950	\$5,010,529	\$4,729,120	\$4,318,923	\$4,490,274
EXPENDITURES						
Certificated Salaries	\$1,488,487	\$1,735,646	\$1,635,794	\$1,696,333	\$1,706,739	\$1,780,657
Classified Salaries	\$638,323	\$683,848	\$807,308	\$939,346	\$727,559	\$749,386
Employee Benefits (2% increase 2021-22)	\$1,198,022	\$1,191,387	\$1,256,250	\$1,352,516	\$1,265,835	\$1,303,810
<i>STRS included in employee benefits</i>	\$469,094	\$491,212	\$452,757	\$414,707	\$421,423	\$439,675
<i>PERS included in employee benefits</i>	\$143,980	\$125,449	\$142,102	\$177,977	\$137,850	\$141,986
<i>Retiree Health Benefits</i>	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000
Books, Supplies & Equipment	\$129,591	\$159,394	\$329,679	\$137,340	\$85,000	\$90,000
Services and other Operating Expenses (including transportation)	\$955,466	\$990,764	\$778,932	\$772,499	\$730,000	\$735,000
Capital Outlay and Land Improvements	\$1,380	\$9,613	\$102,359	\$10,500	\$10,500	\$10,500
TOTAL EXPENSE:	\$4,411,267	\$4,770,652	\$4,910,322	\$4,908,534	\$4,525,633	\$4,669,353
EXCESS (DEFICIT) BEFORE TRANSFERS:	\$305,010	(\$159,701)	\$100,207	(\$179,414)	(\$206,710)	(\$179,079)
Transfer In from Retiree Benefits Fund	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000
Transfers In from Fund 17	\$0	\$34,718	\$20,000	\$20,000	\$0	\$0
Transfer In to Salmon Creek Charter (from Fund 01)	\$740,000	\$2,340,000	\$2,103,105	\$1,717,549	\$1,740,000	\$1,740,000
Transfer Out to Salmon Creek Charter	\$700,000	\$2,300,000	\$2,148,510	\$1,700,000	\$1,700,000	\$1,700,000
Transfer Out to SC Advisory Board (site council)	\$40,000	\$40,000	\$0	\$17,549	\$40,000	\$40,000
Transfer Out to Cafeteria	\$60,000	\$127,000	\$95,000	\$95,000	\$75,000	\$75,000
EXCESS (DEFICIT) AFTER TRANSFERS:	\$300,834	(\$206,578)	\$14,972	(\$227,284)	(\$266,710)	(\$239,079)
ENDING BALANCE:	\$3,834,393	\$3,627,815	\$3,642,787	\$3,415,503	\$3,148,793	\$2,909,714
Components of Above Ending Balance						
Economic Uncertainties Board Designated 5%	\$260,563	\$361,883	\$133,341	\$154,799	\$135,532	\$142,718
Budget Stabilization	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
1) Revolving Fund	\$500	\$500	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$200,284	\$203,682	\$191,576	\$376,185	\$242,445	\$87,608
3) Assigned Ending Balance (Lottery & EPA)	\$271,109	\$224,996	\$313,446	\$93,746	\$85,000	\$75,000
4) Unassigned Ending Balance	\$701,937	\$436,755	\$603,924	\$390,273	\$285,316	\$203,888

HARMONY UNION SCHOOL DISTRICT

Board Meeting December 9, 2021
2021-22 1st Interim

The 2021-22 1st Interim was developed using the May 14, 2021, agreement between Governor Newsom and the State Legislature which preserves funding at current levels for K-12. Due to COVID-19 and the Governor's 2021-22 Budget, the LCFF Calculator used in developing the 2021-22 Multi Year Projection used a 5.07% COLA for 2021-22, 2.48% for 2022-23 and 3.11% for 2023-24. For these reasons, the Harmony Union School District Board is being presented with a 2021-22 1st Interim for review and adoption that is deficit spending in school years 2021-22, 2022-23 and 2023-24.

The 2021-22 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 2021-22 1st Interim Budget, the District's unduplicated count is 8 and the Supplemental/Concentration Grant percentage for the District is 25.17%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

The 2021-22 school year will include additional revenue connect to COVID Relief:

In-Person Instruction \$32,570: IPI Grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

ESSER III \$298,133: Any activity authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), or the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins). Coordination of LEA preparedness and response efforts with state, local, tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses with other agencies to prevent, prepare for, and respond to coronavirus. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases. Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency. Purchasing educational technology (including hardware, software, and connectivity) for students served by the LEA that aids in regular and substantive educational interactions between students and their classroom teachers, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment. Providing mental health services and supports, including through the implementation of evidence-based full-service community schools. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with

disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care. Addressing learning loss among students, including low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children in foster care, of the LEA. School facility repairs and improvements to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification, and other air cleaning, fans, control systems, and window and door repair and replacement. Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.

In previous years, the Board has been warned about the volatility of Basic Aid Supplemental funding due to the criteria of receiving the funding. With the concern of Assembly Bills 1505 and 1507, passed in October of 2019, the District contacted FCMAT, the CDE and SCOE regarding the outcome of the Basic Aid Supplemental, should the District no longer be able to sponsor Pathway's Charter. The outcome to these discussions and calculations informed the District that should the District no longer sponsor Pathway's Charter, the District would lose 75% of the Basic Aid Supplemental funding, however, the District would discontinue sending in lieu property taxes to Pathways, therefore the end result in affecting the District's budget is a wash.

The 38.7 ADA for Harmony Elementary at 2021-22 1st Interim includes a transitional kindergarten in its counts for ADA and enrollment. ADA and enrollment for these TK students can only be reported to the State once the transitional kindergarten student turns five years of age. The ADA and enrollment continue to climb throughout the school year as these students turn five.

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 is significant at \$461,000.

Property taxes per ADA x Charter ADA is reflected below:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Local Property Taxes</u>	<u>\$2,729,792</u>	<u>\$2,784,388</u>	<u>\$2,840,076</u>
District LCFF ADA	47.5	49.4	49.4
	\$294,145	\$230,662	\$242,527
S.C. Charter LCFF ADA	130.15	133	131.1
	\$637,417	\$619,107	\$640,122
Pathways Charter ADA	358.68	406.7	406.7
	\$1,798,230	\$1,934,619	\$1,957,427

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 \$0.00 for 2021-22, but then increases to \$25,000 for 2022-23 and 2023-24.

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 TLC Architects and a final draft of the master plan was brought back to the December 2018 board meeting for approval.

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 2021-22 through 2023-24 reflect an average of 2.44% increase in salaries due to step in column increases. The Administrative configuration for 2021-22 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 2022-23.

The 1st Interim reflects one certificated retiree receiving the monthly CAP of \$790 per month and one retiree receiving the monthly CAP of \$825. These two retirees are reflected in 2021-22 with an estimated cost for retiree health benefits of \$27,130. Both of these retirees age out during 2022. The District signed a 5 year contract in June of 2019 agreeing to pay \$15,000 to an HUSD Retiree through June of 2024. This \$15,000 has been added to the cost of retirees.

In summary:

At this time, the 2021-22 1st Interim is deficit spending in 2021-22, 2022-23 and 2023-24. 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 2021-22 as they balance demands at the bargaining table with the maintenance of current staffing levels amidst significant declining enrollment. It's likely that most LEAs have carried forward staffing levels from 2019-20 through 2021-22, because of COVID-related legislation and/or to staff the demands for independent study. Beginning in 2022-23, the requirement to offer independent study goes away, and more importantly, the relief provided by the 2020-21 average daily attendance (ADA) hold harmless expires which means that a district with declining enrollment will experience two years' worth of ADA loss in one year (losses experienced in 2020-21 and 2021-22).

As LEAs grapple with this conundrum, it's likely that reductions in force may be necessary even though funding for K-14 education is at an all-time high. Although the funding loss referenced above will be experienced in 2022-23, the planning process starts now for layoffs in spring 2022 due to the restrictive timelines prescribed by the statute for certificated, and now classified employees per the passage of Assembly Bill (AB) 438."

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,415,502, 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 \$376,181 the district's unassigned ending balance at 1st Interim is \$390,276.

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>
2021-22	\$1,975,268	\$39,189	\$1,004,517
2022-23	\$1,897,817	\$83,238	\$1,044,406
2023-24	\$2,030,408	\$75,197	\$1,097,562

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

ADA used for LCFF calculations are:

@Budget Development		@1 st Interim	
2021-22	199.5	2021-22	185.47
2022-23	194.75	2022-23	194.75
2023-24	195.7	2023-24	195.7

2022-23 and 2023-24 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 3% as well as a increases in STRS & PERS costs per the most recent Dartboard.

The 1st Interim 2021-22 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2021-22 through 2023-24 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 2021-22 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2021-22 1st Interim is included.

Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule

Program	SB98 Learning Loss Mitigation (LLM)			SB117 COVID-19 relief	Elementary & Secondary School Emergency Relief (ESSER)				AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
	LLM	LLM	LLM		ESSER I	ESSER II	ESSER III	ESSER III - LLM	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213	3214	7422	7425	7426
Unearned Revenue/Fund Bal	U	U	F	F	U	U	U	U	U	F	F
SACS Revenue Code	8290	8290	8590	8590	8290	8290	8290	8290	8590	8590	8590
Federal requirements:											
Excess Interest earned	YES	NO			YES	YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES	YES			
Indirect Costs	YES	NO			YES	YES	YES	YES	NO	NO	
Cash dependent on reporting	YES	NO			YES	YES	YES	YES			
State requirements:											
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)								IPI Certification Due:	Expanded Learning Opportunity Grant Plan Board Adoption by June 1, 2021	
									June 1, 2021		

COVID-19 Accounting & Timeline

Resource	Program Name	Fiscal Yr Funding	FROM		SPENDING PERIOD THROUGH					
			2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24	2024-25
			13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023	9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
3213	ESSER III	ARP								
3214	ESSER III - LLM	ARP								
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								

Program	SB98 Learning Loss Mitigation			SB117 COVID-19	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities		
	LLM	LLM	LLM		ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213/3214	7422	7425	7426

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Revenues Continue to Beat Projections in November Finance Bulletin



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posted November 30, 2021

The Department of Finance's latest monthly [Finance Bulletin \(Bulletin\)](#) shows that General Fund revenues continue to outpace forecasts from the 2021-22 State Budget Act. Cash receipts for the month of October were more than \$2 billion, or 22% higher than projections and overall state revenues are more than 26% (\$11.2 billion) above forecast through the first four months of the 2021-22 fiscal year. This is welcomed news for the Newsom Administration who is currently crafting their 2022-23 State Budget proposal, which is set to be released by January 10, 2022.

Despite the strong revenue numbers, inflation continues to be a national and state concern as the Bulletin highlights that U.S. headline inflation rose by 6.2% year-over-year in October 2021, its fastest pace since 1990. The latest monthly numbers follow an average of 5.3% over the previous five months with the October increase driven by food and energy. Year-to-date, U.S. headline inflation has averaged 4.2%, which is up from 1.2% at the same point last year. With the holiday season upon us, President Joe Biden is set to speak later this week to discuss his administration's efforts to mitigate inflation, strengthen the nation's supply chain, and ensure that shelves are stocked for holiday shoppers.

The national unemployment rate fell to 4.6% in October 2021 from 4.8% in September 2021 with civilian employment increasing by 359,000. Comparing the most recent October 2021 jobs data to February 2020, there were 4.7 million fewer employed, 3 million fewer persons in the labor force, and 1.7 million more unemployed. California's unemployment rate also fell by 0.2% in October to 7.3%. Employment increased by 32,700 while unemployment and the labor force decreased by 41,200 and 8,400, respectively. After adding 96,800 nonfarm jobs in October 2021, California has recovered 67.4% of the 2.7 million jobs lost in March and April 2020, the beginning of the pandemic.

Overall, the Bulletin underlines that the state and national economies continue to recover from the recession caused by the onset of the COVID-19 pandemic. While revenues continue to soar and unemployment steadily declines, the top economic concern nationally and statewide continues to be inflation and finding ways to strengthen the supply chain.



Harmony
Union School District

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1st Interim

2021-22

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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2021

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 ext 12

Title: Chief Business Official

E-mail: skalember@harmonyusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (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).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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 (2020-21) 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:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	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	
		• 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

2021-22

Narrative

HARMONY UNION SCHOOL DISTRICT

Board Meeting December 9, 2021
2021-22 1st Interim

The 2021-22 1st Interim was developed using the May 14, 2021, agreement between Governor Newsom and the State Legislature which preserves funding at current levels for K-12. Due to COVID-19 and the Governor's 2021-22 Budget, the LCFF Calculator used in developing the 2021-22 Multi Year Projection used a 5.07% COLA for 2021-22, 2.48% for 2022-23 and 3.11% for 2023-24. For these reasons, the Harmony Union School District Board is being presented with a 2021-22 1st Interim for review and adoption that is deficit spending in school years 2021-22, 2022-23 and 2023-24.

The 2021-22 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 2021-22 1st Interim Budget, the District's unduplicated count is 8 and the Supplemental/Concentration Grant percentage for the District is 25.17%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

The 2021-22 school year will include additional revenue connect to COVID Relief:

In-Person Instruction \$32,570: IPI Grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

ESSER III \$298,133: Any activity authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), or the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins). Coordination of LEA preparedness and response efforts with state, local, tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses with other agencies to prevent, prepare for, and respond to coronavirus. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases. Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency. Purchasing educational technology (including hardware, software, and connectivity) for students served by the LEA that aids in regular and substantive educational interactions between students and their classroom teachers, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment. Providing mental health services and supports, including through the implementation of evidence-based full-service community schools. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with

disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care. Addressing learning loss among students, including low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children in foster care, of the LEA. School facility repairs and improvements to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification, and other air cleaning, fans, control systems, and window and door repair and replacement. Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.

In previous years, the Board has been warned about the volatility of Basic Aid Supplemental funding due to the criteria of receiving the funding. With the concern of Assembly Bills 1505 and 1507, passed in October of 2019, the District contacted FCMAT, the CDE and SCOE regarding the outcome of the Basic Aid Supplemental, should the District no longer be able to sponsor Pathway's Charter. The outcome to these discussions and calculations informed the District that should the District no longer sponsor Pathway's Charter, the District would lose 75% of the Basic Aid Supplemental funding, however, the District would discontinue sending in lieu property taxes to Pathways, therefore the end result in affecting the District's budget is a wash.

The 38.7 ADA for Harmony Elementary at 2021-22 1st Interim includes a transitional kindergarten in its counts for ADA and enrollment. ADA and enrollment for these TK students can only be reported to the State once the transitional kindergarten student turns five years of age. The ADA and enrollment continue to climb throughout the school year as these students turn five.

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 is significant at \$461,000.

Property taxes per ADA x Charter ADA is reflected below:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Local Property Taxes</u>	<u>\$2,729,792</u>	<u>\$2,784,388</u>	<u>\$2,840,076</u>
District LCFF ADA	47.5	49.4	49.4
	\$294,145	\$230,662	\$242,527
S.C. Charter LCFF ADA	130.15	133	131.1
	\$637,417	\$619,107	\$640,122
Pathways Charter ADA	358.68	406.7	406.7
	\$1,798,230	\$1,934,619	\$1,957,427

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 \$0.00 for 2021-22, but then increases to \$25,000 for 2022-23 and 2023-24.

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 TLC Architects and a final draft of the master plan was brought back to the December 2018 board meeting for approval.

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 2021-22 through 2023-24 reflect an average of 2.44% increase in salaries due to step in column increases. The Administrative configuration for 2021-22 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 2022-23.

The 1st Interim reflects one certificated retiree receiving the monthly CAP of \$790 per month and one retiree receiving the monthly CAP of \$825. These two retirees are reflected in 2021-22 with an estimated cost for retiree health benefits of \$27,130. Both of these retirees age out during 2022. The District signed a 5 year contract in June of 2019 agreeing to pay \$15,000 to an HUSD Retiree through June of 2024. This \$15,000 has been added to the cost of retirees.

In summary:

At this time, the 2021-22 1st Interim is deficit spending in 2021-22, 2022-23 and 2023-24. 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 2021-22 as they balance demands at the bargaining table with the maintenance of current staffing levels amidst significant declining enrollment. It's likely that most LEAs have carried forward staffing levels from 2019-20 through 2021-22, because of COVID-related legislation and/or to staff the demands for independent study. Beginning in 2022-23, the requirement to offer independent study goes away, and more importantly, the relief provided by the 2020-21 average daily attendance (ADA) hold harmless expires which means that a district with declining enrollment will experience two years' worth of ADA loss in one year (losses experienced in 2020-21 and 2021-22).

As LEAs grapple with this conundrum, it's likely that reductions in force may be necessary even though funding for K-14 education is at an all-time high. Although the funding loss referenced above will be experienced in 2022-23, the planning process starts now for layoffs in spring 2022 due to the restrictive timelines prescribed by the statute for certificated, and now classified employees per the passage of Assembly Bill (AB) 438."

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,415,502, 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 \$376,181 the district's unassigned ending balance at 1st Interim is \$390,276.

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>
2021-22	\$1,975,268	\$39,189	\$1,004,517
2022-23	\$1,897,817	\$83,238	\$1,044,406
2023-24	\$2,030,408	\$75,197	\$1,097,562

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

ADA used for LCFF calculations are:

<u>@Budget Development</u>		<u>@1st Interim</u>	
2021-22	199.5	2021-22	185.47
2022-23	194.75	2022-23	194.75
2023-24	195.7	2023-24	195.7

2022-23 and 2023-24 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 3% as well as a increases in STRS & PERS costs per the most recent Dartboard.

The 1st Interim 2021-22 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2021-22 through 2023-24 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 2021-22 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2021-22 1st Interim is included.



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1st Interim

2021-22

LCFF Calculator

Harmony Union Elementary (70730) - 2021-22 @ 1st Interim		12/9/2021							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor		-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement									
Base Grant		\$451,132	\$451,132	\$474,047	\$402,546	\$431,318	\$446,203	\$446,203	\$446,203
Grade Span Adjustment		46,194	46,194	48,474	40,993	43,916	46,410	46,410	46,410
Supplemental Grant		32,426	31,312	26,303	18,265	19,913	20,709	20,443	20,443
Concentration Grant		-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation		115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Add-ons: Small School District Bus Replacement Program		-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$644,752	\$643,638	\$663,824	\$576,804	\$610,147	\$628,322	\$628,056	\$628,056
Miscellaneous Adjustments		-	-	-	-	-	-	-	-
Economic Recovery Target		-	-	-	-	-	-	-	-
Additional State Aid		186,324	187,438	167,252	201,316	177,965	159,790	160,056	160,056
Total LCFF Entitlement		831,076	831,076	831,076	778,120	788,112	788,112	788,112	788,112
LCFF Entitlement Per ADA		\$ 14,192	\$ 14,192	\$ 14,192	\$ 16,047	\$ 15,640	\$ 15,640	\$ 15,640	\$ 15,640
Components of LCFF By Object Code									
State Aid (Object Code 8011)		\$ 536,753	\$ 523,122	\$ 523,122	\$ 523,122	\$ 523,122	\$ 523,123	\$ 534,973	\$ 530,741
EPA (for LCFF Calculation purposes)		\$ 49,698	\$ 53,048	\$ 13,809	\$ 24,336	\$ 22,463	\$ 16,815	\$ -	\$ -
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)		\$ 2,548,851	\$ 2,655,987	\$ 2,729,792	\$ 2,784,388	\$ 2,840,076	\$ 2,896,877	\$ 2,954,815	\$ 3,013,911
In-Lieu of Property Taxes (Object Code 8096)		(2,304,226)	(2,401,081)	(2,435,647)	(2,553,726)	(2,597,549)	(2,648,703)	(2,701,676)	(2,756,540)
<i>Property Taxes net of In-Lieu</i>		\$ 244,625	\$ 254,906	\$ 294,145	\$ 230,662	\$ 242,527	\$ 248,174	\$ 253,139	\$ 257,371
TOTAL FUNDING		831,076	831,076	831,076	778,120	788,112	788,112	788,112	788,112
Basic Aid Status		<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		831,076	831,076	831,076	778,120	788,112	788,112	788,112	788,112
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2		16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)		\$ 49,698	\$ 53,048	\$ 13,809	\$ 24,336	\$ 22,463	\$ 16,815	\$ -	\$ -
EPA, Current Year (Object Code 8012)		\$ 49,698	\$ 53,048	\$ 13,809	\$ 24,336	\$ 22,463	\$ 16,815	\$ -	\$ -
<i>(P-2 plus Current Year Accrual)</i>									
EPA, Prior Year Adjustment (Object Code 8019)		\$ (3,613.00)	\$ 200.00	\$ (4,600.43)	\$ -	\$ -	\$ -	\$ -	\$ -
<i>(P-A less Prior Year Accrual)</i>									
Accrual (from Data Entry tab)		-	-	-	-	-	-	-	-

Harmony Union Elementary (70730) - 2021-22 @ 1st Interim	12/9/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 683,650	\$ 684,764	\$ 689,773	\$ 644,855	\$ 653,199	\$ 652,403	\$ 652,669	\$ 652,669
Supplemental and Concentration Grant funding in the LCAP year	\$ 32,426	\$ 31,312	\$ 26,303	\$ 18,265	\$ 19,913	\$ 20,709	\$ 20,443	\$ 20,443
Percentage to Increase or Improve Services	4.74%	4.57%	3.81%	2.83%	3.05%	3.17%	3.13%	3.13%

SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	61	40	43	50	52	52	52	52
COE Enrollment	1	1	1	1	1	1	1	1
Total Enrollment	62	41	44	51	53	53	53	53
Unduplicated Pupil Count	19	7	8	10	10	10	10	10
COE Unduplicated Pupil Count	1	1	1	1	1	1	1	1
Total Unduplicated Pupil Count	20	8	9	11	11	11	11	11
Rolling %, Supplemental Grant	32.6000%	31.4800%	25.1700%	20.5900%	20.9500%	21.0200%	20.7500%	20.7500%
Rolling %, Concentration Grant	32.6000%	31.4800%	25.1700%	20.5900%	20.9500%	21.0200%	20.7500%	20.7500%

Harmony Union Elementary (70730) - 2021-22 @ 1st Interim	12/9/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless - (net of current year charter shift)								
Grades TK-3	55.11	57.57	57.57	38.70	47.50	49.40	49.40	49.40
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	55.11	57.57	57.57	38.70	47.50	49.40	49.40	49.40
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	55.11	57.57	57.57	38.70	47.50	49.40	49.40	49.40
Current Year ADA								
Grades TK-3	57.57	57.57	38.70	47.50	49.40	49.40	49.40	49.40
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	57.57	57.57	38.70	47.50	49.40	49.40	49.40	49.40
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	57.57	57.57	38.70	47.50	49.40	49.40	49.40	49.40
Change in LCFF ADA (excludes NSS ADA)	2.46	-	(18.87)	8.80	1.90	-	-	-
	Increase	No Change	Decline	Increase	Increase	No Change	No Change	No Change
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	57.57	57.57	57.57	47.50	49.40	49.40	49.40	49.40
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	57.57	57.57	57.57	47.50	49.40	49.40	49.40	49.40
	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated								
Grades TK-3	0.10	0.10	-	-	-	0.99	0.99	0.99
Grades 4-6	0.89	0.89	0.99	-	-	-	-	-
Grades 7-8	-	-	-	0.99	0.99	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99
ACTUAL ADA (Current Year Only)								
Grades TK-3	57.67	57.67	38.70	47.50	49.40	50.39	50.39	50.39
Grades 4-6	0.89	0.89	0.99	-	-	-	-	-
Grades 7-8	-	-	-	0.99	0.99	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	58.56	58.56	39.69	48.49	50.39	50.39	50.39	50.39
TOTAL FUNDED ADA								
Grades TK-3	57.67	57.67	57.57	47.50	49.40	50.39	50.39	50.39
Grades 4-6	0.89	0.89	0.99	-	-	-	-	-
Grades 7-8	-	-	-	0.99	0.99	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total	58.56	58.56	58.56	48.49	50.39	50.39	50.39	50.39
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	18.87	-	-	-	-	-

Harmony Union Elementary (70730) - 2021-22 @ 1st Interim		12/9/2021							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,057	\$ 9,038	\$ 9,385	\$ 9,534	\$ 9,837	\$ 10,187	\$ 10,182	\$ 10,182
Grades 4-6	\$	8,328	\$ 8,310	\$ 8,629	\$ 8,766	\$ 9,045	\$ 9,366	\$ 9,361	\$ 9,361
Grades 7-8	\$	8,575	\$ 8,557	\$ 8,884	\$ 9,025	\$ 9,313	\$ 9,643	\$ 9,638	\$ 9,638
Grades 9-12	\$	10,196	\$ 10,175	\$ 10,563	\$ 10,730	\$ 11,071	\$ 11,466	\$ 11,460	\$ 11,460
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	\$ 9,776	\$ 9,776	\$ 9,776
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Supplemental Grant									
		20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,798	\$ 1,798	\$ 1,798
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201
Actual - 1.00 ADA, Local UPP as follows:									
		32.60%	31.48%	25.17%	20.59%	20.95%	21.02%	20.75%	20.75%
Grades TK-3	\$	554	\$ 535	\$ 450	\$ 377	\$ 396	\$ 411	\$ 406	\$ 406
Grades 4-6	\$	510	\$ 492	\$ 414	\$ 347	\$ 364	\$ 378	\$ 373	\$ 373
Grades 7-8	\$	525	\$ 507	\$ 426	\$ 357	\$ 375	\$ 389	\$ 384	\$ 384
Grades 9-12	\$	624	\$ 603	\$ 506	\$ 424	\$ 445	\$ 463	\$ 457	\$ 457
Concentration Grant (>55% population)									
		50%	50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	\$ 6,354	\$ 6,354	\$ 6,354
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	\$ 5,842	\$ 5,842	\$ 5,842
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	\$ 6,015	\$ 6,015	\$ 6,015
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	\$ 7,152	\$ 7,152	\$ 7,152
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Salmon Creek School - A Charter (6110639) - 2021-22 @ 1st Interim		12/9/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$1,232,786	\$1,232,786	\$1,044,211	\$1,098,316	\$1,159,072	\$1,181,107	\$1,183,381	\$1,200,458	
Grade Span Adjustment	34,331	34,331	37,890	32,794	32,937	33,248	34,998	34,998	
Supplemental Grant	74,558	70,097	62,091	68,183	75,287	76,092	76,148	76,623	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,341,675	\$1,337,214	\$1,144,192	\$1,199,293	\$1,267,296	\$1,290,447	\$1,294,527	\$1,312,079	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	1,341,675	1,337,214	1,144,192	1,199,293	1,267,296	1,290,447	1,294,527	1,312,079	
LCFF Entitlement Per ADA	\$ 8,539	\$ 8,510	\$ 9,016	\$ 9,215	\$ 9,529	\$ 9,843	\$ 9,874	\$ 9,865	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 553,189	\$ 518,655	\$ 481,395	\$ 521,284	\$ 574,440	\$ 607,489	\$ 643,252	\$ 655,157	
EPA (for LCFF Calculation purposes)	\$ 132,099	\$ 134,582	\$ 25,380	\$ 58,902	\$ 52,734	\$ 37,281	\$ -	\$ -	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 656,387	\$ 683,977	\$ 637,417	\$ 619,107	\$ 640,122	\$ 645,677	\$ 651,275	\$ 656,922	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,341,675	1,337,214	1,144,192	1,199,293	1,267,296	1,290,447	1,294,527	1,312,079	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,341,675	1,337,214	1,144,192	1,199,293	1,267,296	1,290,447	1,294,527	1,312,079	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%	
EPA (for LCFF Calculation purposes)	\$ 132,099	\$ 134,582	\$ 25,380	\$ 58,902	\$ 52,734	\$ 37,281	\$ -	\$ -	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 132,099	\$ 134,582	\$ 25,380	\$ 58,902	\$ 52,734	\$ 37,281	\$ -	\$ -	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (11,551.00)	\$ 1,004.00	\$ (12,344.69)	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Salmon Creek School - A Charter (6110639) - 2021-22 @ 1st Interim		12/9/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 1,267,117	\$ 1,267,117	\$ 1,082,101	\$ 1,131,110	\$ 1,192,009	\$ 1,214,355	\$ 1,218,379	\$ 1,235,456	
Supplemental and Concentration Grant funding in the LCAP year	\$ 74,558	\$ 70,097	\$ 62,091	\$ 68,183	\$ 75,287	\$ 76,092	\$ 76,148	\$ 76,623	
Percentage to Increase or Improve Services	5.88%	5.53%	5.74%	6.03%	6.32%	6.27%	6.25%	6.20%	

SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	166	160	141	137	140	138	138	140	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	166	160	141	137	140	138	138	140	
Unduplicated Pupil Count	45	44	45	43	44	43	43	43	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	45	44	45	43	44	43	43	43	
Rolling %, Supplemental Grant	29.4200%	27.6600%	28.6900%	30.1400%	31.5800%	31.3300%	31.2500%	31.0100%	
Rolling %, Concentration Grant	29.4200%	27.6600%	25.1700%	20.5900%	20.5900%	21.0200%	20.7500%	20.7500%	

Salmon Creek School - A Charter (6110639) - 2021-22 @ 1st Interim		12/9/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Prior Year ADA for the Hold Harmless - (net of current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	-	-	-	-	-	-	-	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	42.86	42.86	45.00	38.00	37.05	36.10	38.00	38.00	
Grades 4-6	74.12	74.12	52.20	62.70	59.85	66.50	55.10	57.00	
Grades 7-8	40.15	40.15	29.70	29.45	36.10	28.50	38.00	38.00	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
Change in LCFF ADA (excludes NSS ADA)	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	42.86	42.86	45.00	38.00	37.05	36.10	38.00	38.00	
Grades 4-6	74.12	74.12	52.20	62.70	59.85	66.50	55.10	57.00	
Grades 7-8	40.15	40.15	29.70	29.45	36.10	28.50	38.00	38.00	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
	Current	Current	Current	Current	Current	Current	Current	Current	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	42.86	42.86	45.00	38.00	37.05	36.10	38.00	38.00	
Grades 4-6	74.12	74.12	52.20	62.70	59.85	66.50	55.10	57.00	
Grades 7-8	40.15	40.15	29.70	29.45	36.10	28.50	38.00	38.00	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Actual ADA	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
TOTAL FUNDED ADA									
Grades TK-3	42.86	42.86	45.00	38.00	37.05	36.10	38.00	38.00	
Grades 4-6	74.12	74.12	52.20	62.70	59.85	66.50	55.10	57.00	
Grades 7-8	40.15	40.15	29.70	29.45	36.10	28.50	38.00	38.00	
Grades 9-12	-	-	-	-	-	-	-	-	
Total	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-	-	

Salmon Creek School - A Charter (6110639) - 2021-22 @ 1st Interim		12/9/2021							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,003	\$ 8,973	\$ 9,448	\$ 9,709	\$ 10,037	\$ 10,389	\$ 10,387	\$ 10,382
Grades 4-6	\$	8,278	\$ 8,250	\$ 8,686	\$ 8,926	\$ 9,229	\$ 9,551	\$ 9,550	\$ 9,545
Grades 7-8	\$	8,524	\$ 8,495	\$ 8,943	\$ 9,191	\$ 9,503	\$ 9,834	\$ 9,832	\$ 9,828
Grades 9-12	\$	10,135	\$ 10,102	\$ 10,634	\$ 10,927	\$ 11,297	\$ 11,692	\$ 11,691	\$ 11,685
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	\$ 9,776	\$ 9,776	\$ 9,776
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Supplemental Grant									
		20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,798	\$ 1,798	\$ 1,798
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201
Actual - 1.00 ADA, Local UPP as follows:									
		29.42%	27.66%	28.69%	30.14%	31.58%	31.33%	31.25%	31.01%
Grades TK-3	\$	500	\$ 470	\$ 513	\$ 552	\$ 596	\$ 613	\$ 611	\$ 606
Grades 4-6	\$	460	\$ 432	\$ 471	\$ 507	\$ 548	\$ 563	\$ 562	\$ 557
Grades 7-8	\$	474	\$ 445	\$ 485	\$ 523	\$ 565	\$ 580	\$ 578	\$ 574
Grades 9-12	\$	563	\$ 530	\$ 577	\$ 621	\$ 671	\$ 689	\$ 688	\$ 682
Concentration Grant (>55% population)									
		50%	50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	\$ 6,354	\$ 6,354	\$ 6,354
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	\$ 5,842	\$ 5,842	\$ 5,842
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	\$ 6,015	\$ 6,015	\$ 6,015
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	\$ 7,152	\$ 7,152	\$ 7,152
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Harmony
Union School District

1935 Bohen
Occidental,
Phone (707) 87-
www.harmonyu

1st Interim

2021-22

Multi – Year and Assumptions

Object Codes	2021-22			2022-23			2023-24		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			0.02			0.02			0.03
Gap Funding Rate (enter percentage)			0.06			0.02			0.03
ADA (the higher of current or prior year) Harmony		current	57.57		current	47.50		current	49.40
Current Year ADA Salmon Creek			126.90			130.15			133.00
ADA for LCFF purposes			184.47			177.65			182.40
Revenue									
Local Control Funding Formula 8010-8099	1,975,268.00	18,268.00	1,993,536.00	1,897,817.00	18,268.00	1,916,085.00	2,030,408.00	18,268.00	2,048,676.00
Basic Aid Supplemental	1,900,000.00		1,900,000.00	1,938,000.00		1,938,000.00	1,976,760.00		1,976,760.00
Federal Revenues 8100-8299	0.00	393,172.00	393,172.00	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00
State Revenues 8300-8599	39,022.00	295,894.00	334,916.00	0.00	244,838.00	244,838.00	0.00	244,838.00	244,838.00
Local Revenues 8600-8799	31,900.00	75,596.00	107,496.00	45,000.00	75,000.00	120,000.00	45,000.00	75,000.00	120,000.00
Total Revenue	3,946,190.00	782,930.00	4,729,120.00	3,880,817.00	438,106.00	4,318,923.00	4,052,168.00	438,106.00	4,490,274.00
Expenditures									
Certificated Salaries 1000-1999	1,505,785.00	190,548.00	1,696,333.00	1,506,591.00	200,148.00	1,706,739.00	1,570,709.00	209,948.00	1,780,657.00
Classified Salaries 2000-2999	750,971.00	188,376.00	939,347.00	533,514.00	194,046.00	727,560.00	549,541.00	199,846.00	749,387.00
Employee Benefits -- Statutory 33xx ; 3501-3699	1,052,784.00	299,732.00	1,352,516.00	960,835.00	305,000.00	1,265,835.00	993,810.00	310,000.00	1,303,810.00
Employee Benefits -- STRS 31xx									
Employee Benefits -- PERS 32xx									
Employee Benefits -- Health & Welfare 34xx; 39xx									
Retiree Benefits 37xx	27,130.00		27,130.00	15,000.00		15,000.00	15,000.00		15,000.00
Books and Supplies 4000-4999	101,150.00	36,190.00	137,340.00	48,000.00	37,000.00	85,000.00	52,500.00	37,500.00	90,000.00
Services, Other Operating Expenses 5000-5999	438,670.00	333,829.00	772,499.00	395,000.00	335,000.00	730,000.00	395,000.00	340,000.00	735,000.00
Capital Outlay 6000-6999	0.00	10,500.00	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	10,500.00
Other Outgo 7100-7499	(150.00)	150.00	0.00	(150.00)	150.00	0.00	(150.00)	150.00	0.00
Total Expenditures	3,849,210.00	1,059,325.00	4,908,535.00	3,443,790.00	1,081,844.00	4,525,634.00	3,561,410.00	1,107,944.00	4,669,354.00
Excess (Deficiency)	96,980.00	(276,395.00)	(179,415.00)	437,027.00	(643,738.00)	(206,711.00)	490,758.00	(669,838.00)	(179,080.00)
↑ Transfers In 8910-8929	1,764,679.00		1,764,679.00	1,755,000.00		1,755,000.00	1,755,000.00		1,755,000.00
* Transfers Out (enter as negative) 7610-7629	(1,812,549.00)		(1,812,549.00)	(1,815,000.00)		(1,815,000.00)	(1,815,000.00)		(1,815,000.00)
Other Sources 8930-8979			0.00			0.00			0.00
Other Uses (enter as negative) 7630-7699			0.00			0.00			0.00
Contributions 8980-8999	(461,000.00)	461,000.00	0.00	(510,000.00)	510,000.00	0.00	(515,000.00)	515,000.00	0.00
Total Transfers/Other Uses	(508,870.00)	461,000.00	(47,870.00)	(570,000.00)	510,000.00	(60,000.00)	(575,000.00)	515,000.00	(60,000.00)
Net Increase (Decrease)	(411,890.00)	184,605.00	(227,285.00)	(132,973.00)	(133,738.00)	(266,711.00)	(84,242.00)	(154,838.00)	(239,080.00)
Fund Balance									
Beginning Balance	3,451,211.00	191,576.00	3,642,787.00	3,039,321.00	376,181.00	3,415,502.00	2,906,348.00	242,443.00	3,148,791.00
Audit Adjustment(s)			0.00			0.00			0.00
Net Ending Balance	3,039,321.00	376,181.00	3,415,502.00	2,906,348.00	242,443.00	3,148,791.00	2,822,106.00	87,605.00	2,909,711.00
Components of Ending Balance:									
Revolving Cash (nonspendable) 9,711.00	500.00		500.00	500.00		500.00	500.00		500.00
Stores (nonspendable) 9,712.00			0.00			0.00			0.00
Restricted 9,740.00		376,181.00	376,181.00		242,443.00	242,443.00		87,605.00	87,605.00
Committed 9,760.00	0.00		0.00	0.00		0.00	0.00		0.00
Stabilization Arrangements (committed) 9,750.00	2,400,000.00		2,400,000.00	2,400,000.00		2,400,000.00	2,400,000.00		2,400,000.00
Assigned 9,780.00	93,746.00		93,746.00	85,000.00		85,000.00	75,000.00		75,000.00
Reserve for Econ.Uncert. (5% of Exp.) 9,789.00	154,799.00		154,799.00	135,532.00		135,532.00	142,718.00		142,718.00
Unassigned/Unappropriated Amount 9,790.00	390,276.00	0.00	390,276.00	285,316.00	0.00	285,316.00	203,888.00	0.00	203,888.00
Net Ending Balance	3,039,321.00	376,181.00	3,415,502.00	2,906,348.00	242,443.00	3,148,791.00	2,822,106.00	87,605.00	2,909,711.00
	enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below		
District Reserve for Economic Uncertainties:	0.05			0.05			0.05		
	154,799.00			135,532.00			142,718.00		

FUND: 14 Restricted Maintenance

		Previous Year	Current Year	Projection Year
		2020-21	2021-22	2022-23
Object Codes				
<u>Revenue</u>				
Transfer from General Fund	8091			\$25,000
Transfer from Fund 40	8919			
Interest	8660	\$530	\$500	\$500
Total Revenue		\$530	\$500	\$25,500
<u>Expenditures</u>				
Custodial Supplies	4370			
Repairs and Maintenance	5630	\$3,300		
Services and Operating Exp.	5800			
Professional Services - Property Management Fee	5830	\$523	\$500	\$500
Professional Services - Tree work (\$400 to date)	5830	\$6,500	\$5,000	\$5,000
Other Outgo	7100-7499			
Total Expenditures		\$10,323	\$5,500	\$5,500
Net Increase (Decrease)		(\$9,793)	(\$5,000)	\$20,000
<u>Fund Balance</u>				
Beginning Balance		\$71,324	\$61,532	\$56,532
Audit Adjustment(s)				
Net Ending Balance		\$61,532	\$56,532	\$76,532

FUND: 17 Special Reserve Fund for Instructional Programs

		Previous Year	Current Year	Projection Year
Object Codes		2020-21	2020-21	2021-22
<u>Revenue</u>				
Interest	8660	\$4,013	\$4,000	\$4,000
Total Revenue		\$4,013	\$4,000	\$4,000
<u>Expenditures</u>				
Salaries & Benefits	1000-3999	\$0	\$0	\$0
Supplies, Svcs., Exp., & Capital Outlay	4000-6999	\$0	\$0	\$0
Setup Music Classroom	4400		\$20,000	
Professional Development	5202	\$20,000		
Transfer to General Fund	7100-7499			
Total Expenditures		\$20,000	\$20,000	\$0
Net Increase (Decrease)		(\$15,987)	(\$16,000)	\$4,000
<u>Fund Balance</u>				
Beginning Balance		\$522,204	\$506,217	\$490,217
Audit Adjustment(s)				
Net Ending Balance		\$506,217	\$490,217	\$494,217

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: 40 Capital Outlay		Previous Year	Current Year	Projection Year
		2020-21	2021-22	2021-22
Object Codes				
Revenue				
Insurance payout re stolen tractor	8699			
Interest	8660	\$2,862	\$2,500	\$3,300
Total Revenue		\$2,862	\$2,500	\$3,300
Expenditures				
Remodel Tractor Shed	6200	\$10,079		
Replacement Tractor	6500	\$23,341		
Total Expenditures		\$33,420	\$0	\$0
Net Increase (Decrease)		(\$30,558)	\$2,500	\$3,300
Fund Balance				
Beginning Balance		\$379,602	\$349,044	\$351,544
Audit Adjustment(s)				
Net Ending Balance		\$349,044	\$351,544	\$354,844

HARMONY UNION SCHOOL DISTRICT
2021-22 1st Interim
Assumptions for Funds 01 and 03

REVENUE

The 2021-22 1st Interim is based on LCFF funding for 2021-22 through 2023-24

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

	2021-22	2022-23	2023-24
Harmony - FUND 01	\$13,809	\$24,336	\$22,463
Salmon Creek - FUND 03	\$25,380	\$25,902	\$52,734
TOTAL EPA @ 1st Interim	\$39,189	\$50,238	\$75,197

ENROLLMENT AND UNDUPLICATED COUNTS

	2021-22	2022-23	2023-24
for Harmony Union School District TK - 1			
Enrollment	43	50	52
Unduplicated Counts	9	11	11
Pupil Percentage	0.21	0.22	0.21
for Salmon Creek Charter 2 - 8			
Enrollment	141	137	140
Unduplicated Counts	45	43	44
Pupil Percentage	0.32	0.31	0.31

ADA

ADA Calculation:	2021-22	2022-23	2023-24
District TK - 1	38.7	47.5	49.4
Charter 2 - 8	126.9	130.15	133
	165.60	177.65	182.40

The District configuration for 2021-22 is one classroom per grade; Transitional Kindergarten, Kindergarten and 1st Grade.
The Charter School configuration for 2021-22 is one (1) classroom per grades 2nd, 4th through 8th; two classrooms for the 3rd grade.
Enrollment for the District at 1st Interim is 43.
Enrollment for the Charter School, grades 2nd through 8th, is 141.
This decrease has significantly affected funding. EPA funding has decreased from \$204,575 in 2020-21, to \$39,189 in 2021-22, \$83,238 in 2022-23 and \$75,197 in 2023-24.

The District includes a transitional kindergarten in the counts for ADA and enrollment. The LCFF calculator as well as enrollment reported at 1st Interim is estimated to include only those TK students that have turned five years of age. ADA is calculated from a prior year-end projection of all TK students enrolled. ADA and enrollment continue to climb throughout the school year as these students turn five and are counted.

Pathways Charter School ADA	YEAR	2021-22	2022-23	2023-24
1st Interim		358.68	406.70	406.70

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 2021-22 are STRS 16.92% and PERS 22.91%
Rates for 2021-22 are STRS 19.10% and PERS 26.10%
Rates for 2021-22 are STRS 19.10% and PERS 27.10%

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 2021-22 1st Interim are \$17,894 for out of district transportation and \$67,144 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

2021-22 Negotiations have not settled for Certificated or Classified and are on-going. The District offered 4% for 2021-22, 3% for 2022-23 and 3% for 2023-24.

HEALTH BENEFITS

For 2021-22, the CAP, which is now based on the Kaiser Single High rate plus Dental, is set at \$974 per month, an increase from 2020-21 of \$24 per month or \$288 per year per employee.
The 2021-22 Kaiser rates have increased 1.4%; while the Blue Shield rates have decreased 4.12%. The increase in cost of the 2021-22 Health & Welfare Benefits is reflected in the 2021-22 1st Interims with 5% increase estimate.
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. Classified health benefits will be calculated similarly.

**HARMONY UNION SCHOOL DISTRICT
2021-22 1st Interim
Assumptions for Funds 01 and 03**

All employees have the option to opt for cash-in-lieu by selecting a lower costing health plan.
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 2021-22 school year and one (1) planned certificated layoff for 2022-23.
Administration salaries reflect the current configuration of Superintendent/Principal, Chief Business Official, Office Manager and Data Systems Technician.

RETIREEES

The District will continue to cover Health and Welfare Benefits for the Certificated Retirees until they reach the age of 65.
There is one certificated retiree receiving the monthly CAP of \$825 per month and one retiree receives the monthly CAP of \$790 per month
These two retirees are reflected in 2021-22 1st Interim. One of these retirees phases out in January of 2022;
the other retiree phases out in February of 2022, when they reach the age of 65. The 1st Interim reflects these changes.
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 \$1,74,679 for the 2021-22 school year, \$1,755,000 for the 2022-23 school year and \$1,755,000 for the 2023-24 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 FD 20 of \$27,130 for 2021-22 is for the two (2) retirees mentioned above plus 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 \$95,000 to cover Cafeteria salaries and expenditures to maintain the program.

ECONOMIC UNCERTAINTIES

The 5% required level for Economic Uncertainties reserves is reflected in the 1st Interim for 2021-22 through 2023-24. 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 2021-22 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.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,893,536.00	-1.01%	3,854,085.00	4.45%	4,025,436.00
2. Federal Revenues	8100-8299	393,172.00	-74.57%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	334,916.00	-26.90%	244,838.00	0.00%	244,838.00
4. Other Local Revenues	8600-8799	107,496.00	11.63%	120,000.00	0.00%	120,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,764,678.77	-0.55%	1,755,000.00	0.00%	1,755,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,493,798.77	-6.47%	6,073,923.00	2.82%	6,245,274.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,696,333.00		1,706,739.00
b. Step & Column Adjustment				33,800.00		29,787.00
c. Cost-of-Living Adjustment				50,974.00		44,131.00
d. Other Adjustments				(74,368.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,696,333.00	0.61%	1,706,739.00	4.33%	1,780,657.00
2. Classified Salaries						
a. Base Salaries				939,346.00		727,559.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				19,670.00		21,827.00
d. Other Adjustments				(231,457.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	939,346.00	-22.55%	727,559.00	3.00%	749,386.00
3. Employee Benefits	3000-3999	1,352,515.73	-6.41%	1,265,835.00	3.00%	1,303,810.00
4. Books and Supplies	4000-4999	137,340.14	-38.11%	85,000.00	5.88%	90,000.00
5. Services and Other Operating Expenditures	5000-5999	772,498.53	-5.50%	730,000.00	0.68%	735,000.00
6. Capital Outlay	6000-6999	10,500.00	0.00%	10,500.00	0.00%	10,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,812,548.77	0.14%	1,815,000.00	0.00%	1,815,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,721,082.17	-5.66%	6,340,633.00	2.27%	6,484,353.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(227,283.40)		(266,710.00)		(239,079.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,642,787.04		3,415,503.64		3,148,793.64
2. Ending Fund Balance (Sum lines C and D1)		3,415,503.64		3,148,793.64		2,909,714.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	376,185.05		242,445.00		87,608.00
c. Committed						
1. Stabilization Arrangements	9750	2,400,000.00		2,400,000.00		2,400,000.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		135,532.00		142,718.00
2. Unassigned/Unappropriated	9790	639,318.59		370,816.64		279,388.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,415,503.64		3,148,793.64		2,909,714.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	2,400,000.00		2,400,000.00		2,400,000.00
b. Reserve for Economic Uncertainties	9789	0.00		135,532.00		142,718.00
c. Unassigned/Unappropriated	9790	639,321.59		370,816.95		279,389.31
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.00)		(0.31)		(0.67)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,039,318.59		2,906,348.64		2,822,106.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.22%		45.84%		43.52%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		212.47		177.65		182.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,721,082.17		6,340,633.00		6,484,353.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,721,082.17		6,340,633.00		6,484,353.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		336,054.11		317,031.65		324,217.65
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		336,054.11		317,031.65		324,217.65
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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1st Interim

2021-22

Enrollment Projections

ENROLLMENT ACTUALS AND PROJECTIONS
1st Interim Projections 2021-22

Grade	Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Est. 2021-22	Est. 2022-23	Est. 2023-24
		TK	22	17	9	9	6	10	13	7	3	4	10
K	21	27	23	34	30	20	31	21	13	18	20	20	
1	22	22	25	19	33	30	20	34	20	21	20	20	
Total Elementary	65	66	57	62	69	60	64	62	36	43	50	52	
	0.00%	1.54%	-13.64%	8.77%	11.29%	-13.04%	6.67%	-3.13%	-41.94%	-30.65%	38.89%	20.93%	

Grade	Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Est. 2020-21	Est. 2021-22	Est. 2022-23	Est. 2022-23
		2	20	22	21	25	20	35	32	18	31	19	20
3	19	24	18	22	25	22	35	27	14	31	21	20	
4	28	23	24	22	27	28	25	31	24	14	28	21	
5	24	27	23	27	24	25	24	22	25	22	20	26	
6	14	23	18	24	31	25	23	25	19	22	24	20	
7	19	16	27	21	26	31	22	23	19	13	22	22	
8	24	16	18	27	24	27	29	19	15	20	20	25	
Total Charter	148	151	149	168	177	193	190	165	147	141	155	154	
S.C. Middle	0.00%	2.03%	-1.32%	12.75%	5.36%	9.04%	-1.55%	-13.16%	-10.91%	-14.55%	5.44%	9.22%	
Total Reg Ed	213	217	206	230	246	253	254	227	183	184	205	206	
	0.00%	1.88%	-5.07%	11.65%	6.96%	2.85%	0.40%	-10.63%	-19.38%	-18.94%	12.02%	11.96%	

TOTAL DIST.	213	217	206	230	246	253	254	227	183	184	205	206
	0.00%	1.88%	-5.07%	11.65%	6.96%	2.85%	0.40%	-10.63%	-19.38%	-18.94%	12.02%	11.96%

Projected ADA: Enrollment x 95%	202.35	206.15	195.70	218.50	233.70	236.56	241.30	215.65	173.85	174.80	194.75	195.70
	0.03	0	0	0	0.97	0.90	0.90	0.90	0.90	0.90	0.90	0.90
	202.38	206.15	195.7	218.5	234.67	237.46	242.20	216.55	174.75	175.7	195.65	196.6
	0.00%	1.88%	-5.07%	11.65%	6.96%	1.22%	2.01%	-10.63%	-19.38%	-18.94%	12.02%	11.96%

Hold Harmless ADA from 2019-20	
District	57.57
Spec Ed	1.00
Charter	157.13
TOTAL	215.70

Current Year ADA	
District	57.57
Spec Ed	1.00
Charter	126.90
TOTAL	185.47



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2021-22

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)	57.57	57.57	57.57	38.70	(18.87)	-33%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	57.57	57.57	57.57	38.70	(18.87)	-33%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.00	1.00	1.00	1.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.00	1.00	1.00	1.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	58.57	58.57	58.57	39.70	(18.87)	-32%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	153.90	153.90	153.90	126.90	(27.00)	-18%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.00	1.00	1.00	1.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	1.00	1.00	1.00	1.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	154.90	154.90	154.90	127.90	(27.00)	-17%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	154.90	154.90	154.90	127.90	(27.00)	-17%



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2021-22

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: -2.0% to +2.0%

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	46.00	38.70	
	Charter School	155.00	127.90	
	Total ADA	201.00	166.60	-17.1%
1st Subsequent Year (2022-23)	District Regular	48.00	47.50	
	Charter School	147.00	147.25	
	Total ADA	195.00	194.75	-0.1%
2nd Subsequent Year (2023-24)	District Regular	49.00	49.40	
	Charter School	146.00	146.30	
	Total ADA	195.00	195.70	0.4%

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)

Due to students out for illnesses and quarantining related to exposure to COVID, the district has decreased our ADA percentage from .95 to .9. ADA is also significantly down.

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 (2021-22)				
District Regular	478	401		
Charter School	162	141		
Total Enrollment	640	542	-15.3%	Not Met
1st Subsequent Year (2022-23)				
District Regular	50	457		
Charter School	155	155		
Total Enrollment	205	612	198.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	52	459		
Charter School	154	154		
Total Enrollment	206	613	197.6%	Not Met

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)

Enrollment is significantly down for HUSD and Pathways Charter. The Budget Adoption didn't include the Enrollment of Pathways students which is 415 for 22-23 and 415 for 23-24.

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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	55	652	
Charter School	179		
Total ADA/Enrollment	234	652	35.9%
Second Prior Year (2019-20)			
District Regular	58	613	
Charter School	157		
Total ADA/Enrollment	215	613	35.1%
First Prior Year (2020-21)			
District Regular	58	613	
Charter School	157		
Total ADA/Enrollment	215	613	35.1%
Historical Average Ratio:			35.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			35.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	58	401		
Charter School	155	141		
Total ADA/Enrollment	213	542	39.3%	Not Met
1st Subsequent Year (2022-23)				
District Regular	454	457		
Charter School	147	155		
Total ADA/Enrollment	601	612	98.2%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	456	459		
Charter School	146	154		
Total ADA/Enrollment	602	613	98.2%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio 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)

21-22 does not count Pathways in the ADA section.

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 (2021-22)	5,928,358.00		
1st Subsequent Year (2022-23)	5,985,418.00	5,850,032.00	-2.3%	Not Met
2nd Subsequent Year (2023-24)	6,096,201.00	5,989,595.00	-1.7%	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 drop in ADA, the district is seeing a reduction in revenue.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	2,907,413.34	3,513,188.56	82.8%
Second Prior Year (2019-20)	2,987,193.52	3,698,085.69	80.8%
First Prior Year (2020-21)	3,122,355.77	3,789,546.64	82.4%
Historical Average Ratio:			82.0%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.0% to 87.0%	77.0% to 87.0%	77.0% to 87.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	3,309,539.53	3,849,209.53	86.0%	Met
1st Subsequent Year (2022-23)	3,000,939.64	3,443,789.64	87.1%	Not Met
2nd Subsequent Year (2023-24)	3,114,059.64	3,561,409.64	87.4%	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)

SY 22-23 and 23-24 will have a reduction of 1.0 FTE from SY 21-22.

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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	296,064.00	393,172.00	32.8%	Yes
1st Subsequent Year (2022-23)	160,204.00	100,000.00	-37.6%	Yes
2nd Subsequent Year (2023-24)	100,000.00	100,000.00	0.0%	No

Explanation:
(required if Yes)

COVID one-time funds are increasing the typical Federal Revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	298,860.00	334,916.00	12.1%	Yes
1st Subsequent Year (2022-23)	200,000.00	244,838.00	22.4%	Yes
2nd Subsequent Year (2023-24)	200,000.00	244,838.00	22.4%	Yes

Explanation:
(required if Yes)

COVID one-time funds are increasing the typical Federal Revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	132,405.00	107,496.00	-18.8%	Yes
1st Subsequent Year (2022-23)	125,000.00	120,000.00	-4.0%	No
2nd Subsequent Year (2023-24)	125,000.00	120,000.00	-4.0%	No

Explanation:
(required if Yes)

Due to the inability to raise funds, shArk parent group cannot donate SY 21-22 thus resulting in a \$40,000 loss.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	103,200.00	137,340.14	33.1%	Yes
1st Subsequent Year (2022-23)	85,000.00	85,000.00	0.0%	No
2nd Subsequent Year (2023-24)	90,000.00	90,000.00	0.0%	No

Explanation:
(required if Yes)

Due to the startup of the Music, Art and Science classes, additional classroom materials are required.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	748,364.00	772,498.53	3.2%	No
1st Subsequent Year (2022-23)	715,000.00	730,000.00	2.1%	No
2nd Subsequent Year (2023-24)	720,000.00	735,000.00	2.1%	No

Explanation:
(required if Yes)

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 Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	727,329.00	835,584.00	14.9%	Not Met
1st Subsequent Year (2022-23)	485,204.00	464,838.00	-4.2%	Met
2nd Subsequent Year (2023-24)	425,000.00	464,838.00	9.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	851,564.00	909,838.67	6.8%	Not Met
1st Subsequent Year (2022-23)	800,000.00	815,000.00	1.9%	Met
2nd Subsequent Year (2023-24)	810,000.00	825,000.00	1.9%	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)

COVID one-time funds are increasing the typical Federal Revenue.

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

COVID one-time funds are increasing the typical Federal Revenue.

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

Due to the inability to raise funds, shArk parent group cannot donate SY 21-22 thus resulting in a \$40,000 loss.

- 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)

Due to the startup of the Music, Art and Science classes, additional classroom materials are required.

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

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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if 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	193,046.08	36,000.00	Not 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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	45.2%	45.8%	43.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.1%	15.3%	14.5%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(411,889.53)	5,661,758.30	7.3%	Met
1st Subsequent Year (2022-23)	(132,972.64)	5,258,789.64	2.5%	Met
2nd Subsequent Year (2023-24)	(84,241.64)	5,376,409.64	1.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	3,415,503.64	Met
1st Subsequent Year (2022-23)	3,148,793.64	Met
2nd Subsequent Year (2023-24)	2,909,714.64	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	3,415,504.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	212	178	182
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): _____

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,721,082.17	6,340,633.00	6,484,353.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,721,082.17	6,340,633.00	6,484,353.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	336,054.11	317,031.65	324,217.65
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	336,054.11	317,031.65	324,217.65

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	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)	0.00	135,532.00	142,718.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	639,321.59	370,816.95	279,389.31
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)	(3.00)	(0.31)	(0.67)
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)	3,039,318.59	2,906,348.64	2,822,106.64
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	45.22%	45.84%	43.52%
District's Reserve Standard (Section 10B, Line 7):	336,054.11	317,031.65	324,217.65
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 (2021-22)	(436,000.00)	(425,000.00)	-2.5%	(11,000.00)	Met
1st Subsequent Year (2022-23)	(436,000.00)	(425,000.00)	-2.5%	(11,000.00)	Met
2nd Subsequent Year (2023-24)	(436,000.00)	(425,000.00)	-2.5%	(11,000.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	1,747,130.00	1,764,678.77	1.0%	17,548.77	Met
1st Subsequent Year (2022-23)	1,735,000.00	1,755,000.00	1.2%	20,000.00	Met
2nd Subsequent Year (2023-24)	1,735,000.00	1,755,000.00	1.2%	20,000.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	1,815,000.00	1,812,548.77	-0.1%	(2,451.23)	Met
1st Subsequent Year (2022-23)	1,795,000.00	1,815,000.00	1.1%	20,000.00	Met
2nd Subsequent Year (2023-24)	1,795,000.00	1,815,000.00	1.1%	20,000.00	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. MET - Projected contributions 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)

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, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	30	General Obligation Bond	Fund 51	6,301,889
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				6,301,889

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	288,111	502,900	450,725	212,475
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	288,111	502,900	450,725	212,475
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payment has increased due to the 2018 Bond.

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	829,497.00	840,847.00
b. OPEB plan(s) fiduciary net position (if applicable)	552,449.00	552,449.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	277,048.00	288,398.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	27,130.00	27,130.00
1st Subsequent Year (2022-23)	15,000.00	15,000.00
2nd Subsequent Year (2023-24)	15,000.00	15,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	27,130.00	27,130.00
1st Subsequent Year (2022-23)	15,000.00	15,000.00
2nd Subsequent Year (2023-24)	15,000.00	15,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)		27,130.00
1st Subsequent Year (2022-23)		15,000.00
2nd Subsequent Year (2023-24)		15,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)		3
1st Subsequent Year (2022-23)		1
2nd Subsequent Year (2023-24)		1

Data must be entered.
Data must be entered.
Data must be entered.

Data must be entered.
Data must be entered.
Data must be entered.

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

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	16.0	16.8	15.8	15.8

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?

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

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

16,835

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
67,340	10,406	54,312

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
282,084	271,698	279,848
94.0%	94.0%	94.0%
2.0%	3.0%	3.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
35,085	35,335	35,585
2.4%	2.4%	2.4%

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

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

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

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.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	17.0	20.0	17.0	17.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 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?
 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?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	39,528	21,135	21,827

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
246,444	167,352	172,372
93.0%	93.0%	93.0%
2.0%	3.0%	3.0%

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:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,500	0	0
0.2%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	4.0	3.0	3.0	3.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	6,428	4,975	5,134

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	64,092	66,015	67,995
3. Percent of H&W cost paid by employer	92.0%	92.0%	92.0%
4. Percent projected change in H&W cost over prior year	2.0%	3.0%	3.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	8,151	8,371	8,597
3. Percent change in step and column over prior year	2.7%	2.7%	2.7%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



Harmony
Union School District

1935 Bohen
Occidental,
Phone (707) 87-
www.harmonyu

1st Interim

2021-22

FORM 01

General Fund Summary

Unrestricted/Restricted

2021-22 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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,137,224.00	3,893,536.00	477,980.79	3,893,536.00	0.00	0.0%
2) Federal Revenue		8100-8299	296,064.00	393,172.00	(8,119.00)	393,172.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,860.00	334,916.00	66,830.90	334,916.00	0.00	0.0%
4) Other Local Revenue		8600-8799	132,405.00	107,496.00	28,355.65	107,496.00	0.00	0.0%
5) TOTAL, REVENUES			4,864,553.00	4,729,120.00	565,048.34	4,729,120.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,701,481.42	1,696,333.00	448,201.05	1,696,333.00	0.00	0.0%
2) Classified Salaries		2000-2999	825,978.86	939,346.00	253,578.30	939,346.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,381,345.13	1,352,515.73	330,751.39	1,352,515.73	0.00	0.0%
4) Books and Supplies		4000-4999	103,200.00	137,340.14	84,223.15	137,340.14	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	748,364.00	772,498.53	206,725.19	772,498.53	0.00	0.0%
6) Capital Outlay		6000-6999	10,500.00	10,500.00	1,474.69	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			4,770,869.41	4,908,533.40	1,324,953.77	4,908,533.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,683.59	(179,413.40)	(759,905.43)	(179,413.40)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,747,130.00	1,764,678.77	1,744,678.77	1,764,678.77	0.00	0.0%
b) Transfers Out		7600-7629	1,815,000.00	1,812,548.77	1,812,548.77	1,812,548.77	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			(67,870.00)	(47,870.00)	(67,870.00)	(47,870.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,813.59	(227,283.40)	(827,775.43)	(227,283.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,770,783.57	3,642,787.04		3,642,787.04	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)			3,770,783.57	3,642,787.04		3,642,787.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,770,783.57	3,642,787.04		3,642,787.04		
2) Ending Balance, June 30 (E + F1e)			3,796,597.16	3,415,503.64		3,415,503.64		
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			401,069.56	376,185.05		376,185.05		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			995,527.60	639,318.59		639,318.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,001,464.00	2,904,517.00	855,630.00	2,904,517.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	186,894.00	39,189.00	51,144.00	39,189.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(21,702.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,400.00	14,267.00	0.00	14,267.00	0.00	0.0%
Timber Yield Tax		8022	3,000.00	2,000.00	0.00	2,000.00	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	2,630,400.00	2,631,978.00	303.79	2,631,978.00	0.00	0.0%
Unsecured Roll Taxes		8042	82,200.00	81,547.00	0.00	81,547.00	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			5,928,358.00	5,673,498.00	885,375.79	5,673,498.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,822,414.00)	(1,798,230.00)	(407,395.00)	(1,798,230.00)	0.00	0.0%
Property Taxes Transfers		8097	31,280.00	18,268.00	0.00	18,268.00	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			4,137,224.00	3,893,536.00	477,980.79	3,893,536.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	34,652.00	27,426.00	(34,833.00)	27,426.00	0.00	0.0%
Special Education Discretionary Grants		8182	927.00	0.00	(3,198.00)	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	32,763.00	29,969.00	4,975.00	29,969.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,951.00	3,695.00	76.00	3,695.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	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	211,771.00	322,082.00	22,361.00	322,082.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			296,064.00	393,172.00	(8,119.00)	393,172.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,985.00	4,592.00	0.00	4,592.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	39,700.00	79,018.00	13,583.30	79,018.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	252,175.00	251,306.00	53,247.60	251,306.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			298,860.00	334,916.00	66,830.90	334,916.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	15,700.00	3,942.00	15,700.00	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%
All Other Local Revenue		8699	59,800.00	17,705.00	1,273.65	17,705.00	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	47,605.00	74,091.00	23,140.00	74,091.00	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			132,405.00	107,496.00	28,355.65	107,496.00	0.00	0.0%
TOTAL, REVENUES			4,864,553.00	4,729,120.00	565,048.34	4,729,120.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,446,326.02	1,441,177.60	391,011.13	1,441,177.60	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	255,155.40	255,155.40	57,189.92	255,155.40	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,701,481.42	1,696,333.00	448,201.05	1,696,333.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	486,827.89	552,695.03	127,879.66	552,695.03	0.00	0.0%
Classified Support Salaries		2200	109,492.56	109,492.56	36,497.52	109,492.56	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	96,961.20	96,961.20	32,320.40	96,961.20	0.00	0.0%
Clerical, Technical and Office Salaries		2400	132,697.21	132,697.21	45,842.22	132,697.21	0.00	0.0%
Other Classified Salaries		2900	0.00	47,500.00	11,038.50	47,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			825,978.86	939,346.00	253,578.30	939,346.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	436,884.03	414,707.39	79,467.70	414,707.39	0.00	0.0%
PERS		3201-3202	157,830.83	177,977.43	52,395.20	177,977.43	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	88,426.18	94,986.56	24,184.01	94,986.56	0.00	0.0%
Health and Welfare Benefits		3401-3402	598,957.56	564,736.94	155,352.57	564,736.94	0.00	0.0%
Unemployment Insurance		3501-3502	29,878.66	29,832.33	2,814.04	29,832.33	0.00	0.0%
Workers' Compensation		3601-3602	30,519.79	31,427.00	7,328.03	31,427.00	0.00	0.0%
OPEB, Allocated		3701-3702	27,130.00	27,130.00	6,368.00	27,130.00	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	11,718.08	11,718.08	2,841.84	11,718.08	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,381,345.13	1,352,515.73	330,751.39	1,352,515.73	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,000.00	12,000.00	1,315.20	12,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	15,350.00	10,658.98	15,350.00	0.00	0.0%
Materials and Supplies		4300	69,400.00	90,690.14	48,477.33	90,690.14	0.00	0.0%
Noncapitalized Equipment		4400	19,300.00	19,300.00	23,771.64	19,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			103,200.00	137,340.14	84,223.15	137,340.14	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	395,348.00	369,348.00	63,020.89	369,348.00	0.00	0.0%
Travel and Conferences		5200	25,100.00	25,100.00	1,721.00	25,100.00	0.00	0.0%
Dues and Memberships		5300	16,830.00	16,830.00	10,366.26	16,830.00	0.00	0.0%
Insurance		5400-5450	39,645.00	47,763.00	45,618.00	47,763.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,970.00	39,779.00	8,041.93	39,779.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,150.00	11,150.00	1,542.86	11,150.00	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	177,771.00	235,728.53	65,669.84	235,728.53	0.00	0.0%
Communications		5900	43,550.00	26,800.00	10,744.41	26,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,364.00	772,498.53	206,725.19	772,498.53	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	10,500.00	10,500.00	1,474.69	10,500.00	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			10,500.00	10,500.00	1,474.69	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%
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			4,770,869.41	4,908,533.40	1,324,953.77	4,908,533.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,747,130.00	1,764,678.77	1,744,678.77	1,764,678.77	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,747,130.00	1,764,678.77	1,744,678.77	1,764,678.77	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	95,000.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,720,000.00	1,812,548.77	1,812,548.77	1,812,548.77	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,815,000.00	1,812,548.77	1,812,548.77	1,812,548.77	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(67,870.00)	(47,870.00)	(67,870.00)	(47,870.00)	0.00	0.0%



Harmony
Union School District

1935 Bohen
Occidental,
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1st Interim

2021-22

FORM 13

Cafeteria Special Revenue Fund

Fund: 13 Cafeteria Special Revenue Fund		
Resource: 5310 Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pr		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	43,639.60
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	43,639.60
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 13 Cafeteria Special Revenue Fund		
Resource: 5316 Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	2,232.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	2,232.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



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FORM 14

Deferred Maintenance Fund

Fund: 14 Deferred Maintenance Fund		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	47,131.50
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	47,131.50
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



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2021-22

FORM 17

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

Fund: 17 Special Reserve Fund for Other Than Capital Outlay Projects		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	489,717.23
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	489,717.23
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



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2021-22

FORM 20

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

Harmony Elementary School & Salmon Creek Charter School

Fund: 20 Special Reserve Fund for Postemployment Benefits		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	818,717.13
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	818,717.13
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



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2021-22

FORM 21

Building Fund

Fund: 21 Building Fund		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	4,117,776.82
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	4,117,776.82
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



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2021-22

FORM 25

Capital Facilities Fund

Fund: 25 Capital Facilities Fund		
Resource: 9010 Other Restricted Local		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	202,179.14
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	202,179.14
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



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2021-22

FORM 35

County Schools Facilities Fund

Fund: 35 County School Facilities Fund		
Resource: 7710 State School Facilities Projects		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	10.79
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	10.79
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



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2021-22


FORM 40

**Special Reserve Fund
For
Capital Outlay Projects**

Harmony Elementary School & Salmon Creek Charter School

Fund: 40 Special Reserve Fund for Capital Outlay Projects		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	352,343.35
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	352,343.35
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Meeting Date:	12/9/2021 - 6:00 PM
Category:	Action Items
Type:	Action
Subject:	10.2 Consideration of the 2021-22 LCFF Budget Overview for Parents- Salmon Creek and Harmony Elementary
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	That the board approves the 2021-22 LCFF Budget Overview for Parents for Harmony Elementary and Salmon Creek Charter.
Approvals:	Recommended By:  Matthew Morgan - Superintendent/Principal




Harmony Union School District

AGENDA ITEM

Meeting Date:	12/9/2021 - 6:00 PM
Category:	Action Items
Type:	Action
Subject:	10.3 Consideration of contract for Counterpoint Services
Strategic Plans:	
Policy:	
Enclosure	

File Attachment:

 Counterpoint Services - nonBond contract.pdf

Description:**Background
Information:****Fiscal Implications:****Recommendation:**

That the board approves the contract for Counterpoint Services

Approvals:

Recommended
By:



Matthew Morgan - Superintendent/Principal

AGREEMENT FOR CONSULTING SERVICES

This Agreement (“Agreement”), made this 10th day of December, 2021, by and between the HARMONY UNION SCHOOL DISTRICT a political subdivision of the State of California (“District”) and COUNTERPOINT CONSTRUCTION SERVICES, INC., a duly qualified consultant in the area(s) of Construction Management (“Consultant”).

District and Consultant hereby agree as follows:

1. Scope of Services:

Consultant agrees to provide DISTRICT WIDE CONSTRUCTION MANAGEMENT SERVICES to the District as set forth in **Attachment A**.

2. Contract Documents:

The contract documents consist of the Agreement for Consulting Services, the following General Provisions, any attachments, and completed insurance forms.

3. Compensation:

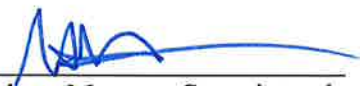
As full compensation for all services contemplated by this Agreement, Consultant shall be recompensed as set forth in **Attachment A**.

4. Term of Agreement:


The term of this Contract shall be from, December 10, 2021 to June 30, 2022 inclusive, subject to the provisions of Section 11 of the General Provisions.

In witness whereof, the parties hereto have executed this Agreement on the day and year first written above.

District:

s/ 
Matthew Morgan, Superintendent
Name/Title

Consultant:

s/ 
Tenaya Dale, VP Construction Services
Name/Title

Note: Federal Internal Revenue regulations require this office to report all payments to individuals for consultant services.



Meeting Date:	12/9/2021 - 6:00 PM
Category:	Action Items
Type:	Action
Subject:	10.4 Consideration of Educator Effectiveness Grant
Strategic Plans:	
Policy:	
Enclosure	

File Attachment:  Educator Effectiveness Grant Plan.pdf

Description:

Background Information:

Fiscal Implications:

Recommendation: That the board approve the Educator Effectiveness Grant

Approvals:

Recommended
By:



Matthew Morgan - Superintendent/Principal

Educator Effectiveness Grant Plan

LEA: Harmony Union School District and Salmon Creek Charter

Board Review Date: November 10, 2021

Board Approval Date:

Total Grant Amount: \$33,000 + \$56,675 = \$89,675

Allowable Uses	Eligible Fiscal Years					Details / Notes
	21-22	22-23	23-24	24-25	25-26	
1. Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.	\$0	\$11,210	\$11,210	\$0	\$0	Funding and materials to support MTSS Resource Team - Staff time dedicated to constant identification, monitoring and provision of wrap around services to ensure all students experiencing academic, social/emotional or personal struggle are provided support. Staff include Counselor, Admin, and Intervention Team. (consisting of counselor, psychologist, Intervention Teacher, RSP Teacher, and Superintendent)
2. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.	\$0	\$11,210	\$11,210	\$0	\$0	Academic Coaching Team (consists of Intervention Teacher and Intervention Paraprofessional to support and improve reading and reading comprehension in grades 1 through 8)
3. Practices and strategies that reengage pupils and lead to accelerated learning.	\$0	\$4,484	\$4,484	\$0	\$0	Academic Coaching Team (consists of Intervention Teacher and Intervention Paraprofessional to support and improve reading and reading comprehension in grades 1 through 8)

<p>4. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.</p>	\$0	\$8,968	\$8,968	\$0	\$0	<p>Schoolwide SEL Program - Provide comprehensive SEL program including components for self regulation, executive function, conflict resolution, restorative practices and anti-bullying. Instruction by teachers and counselors in class. Paraprofessional/Admin support for program during supervision. Schoolwide PBIS elements including assemblies and honor program.</p>
<p>5. Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.</p>	\$0	\$4,483	\$4,483	\$0	\$0	<p>Schoolwide SEL Program - Provide comprehensive SEL program including components for self regulation, executive function, conflict resolution, restorative practices and anti-bullying. Instruction by teachers and counselors in class. Paraprofessional/Admin support for program during supervision. Schoolwide PBIS elements including assemblies and honor program.</p>
<p>6. Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.</p>	\$0	\$4,483	\$4,482	\$0	\$0	<p>Academic Coaching Team: Intervention Teacher and Paraprofessional team supporting 1:1 and small group pull outs to supplement push in supports in tier 1.5 for ELA/Math.</p>
<p>Totals</p>	\$0	\$44,838	\$44,837	\$0	\$0	<p>\$ 89,675</p>



Meeting Date:	12/9/2021 - 6:00 PM
Category:	Adjournment
Type:	Action
Subject:	12.1 Adjournment
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	Followed by signing of papers of a routine nature.
Background Information:	
Fiscal Implications:	
Recommendation:	Adjourn the meeting.

Approvals:

Recommended
By:

Matthew Morgan - Superintendent/Principal