



**Harmony**  
Union School District

1935 Bohen  
Occidental,  
Phone (707) 87-  
[www.harmonyu](http://www.harmonyu)

# 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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		<b>X</b>
		• 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?	<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		• If yes, have there been changes since budget adoption in OPEB liabilities?	<b>X</b>	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	<b>X</b>	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	<b>n/a</b>	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		<b>X</b>
		• Classified? (Section S8B, Line 1b)		<b>X</b>
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)	<b>n/a</b>	
		• Classified? (Section S8B, Line 3)	<b>n/a</b>	
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?	<b>X</b>	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	
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).	<b>X</b>	
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?	<b>X</b>	



**Harmony**  
Union School District

1935 Bohen  
Occidental,  
Phone (707) 87-  
[www.harmonyu](http://www.harmonyu)

# 1st Interim

## 2021-22

# Narrative

## HARMONY UNION SCHOOL DISTRICT

Board Meeting December 9, 2021  
2021-22 1<sup>st</sup> 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>@1<sup>st</sup> 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.



**Harmony**  
Union School District

1935 Bohen  
Occidental,  
Phone (707) 87-  
[www.harmonyu](http://www.harmonyu)

# 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
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
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%
<b>LCFF Entitlement</b>								
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	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$644,752</b>	<b>\$643,638</b>	<b>\$663,824</b>	<b>\$576,804</b>	<b>\$610,147</b>	<b>\$628,322</b>	<b>\$628,056</b>	<b>\$628,056</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	186,324	187,438	167,252	201,316	177,965	159,790	160,056	160,056
<b>Total LCFF Entitlement</b>	<b>831,076</b>	<b>831,076</b>	<b>831,076</b>	<b>778,120</b>	<b>788,112</b>	<b>788,112</b>	<b>788,112</b>	<b>788,112</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 14,192</b>	<b>\$ 14,192</b>	<b>\$ 14,192</b>	<b>\$ 16,047</b>	<b>\$ 15,640</b>	<b>\$ 15,640</b>	<b>\$ 15,640</b>	<b>\$ 15,640</b>
<b>Components of LCFF By Object Code</b>								
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
<b>TOTAL FUNDING</b>	<b>831,076</b>	<b>831,076</b>	<b>831,076</b>	<b>778,120</b>	<b>788,112</b>	<b>788,112</b>	<b>788,112</b>	<b>788,112</b>
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>831,076</b>	<b>831,076</b>	<b>831,076</b>	<b>778,120</b>	<b>788,112</b>	<b>788,112</b>	<b>788,112</b>	<b>788,112</b>
<b>SUMMARY OF EPA</b>								
% 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) (P-2 plus Current Year Accrual)	\$ 49,698	\$ 53,048	\$ 13,809	\$ 24,336	\$ 22,463	\$ 16,815	\$ -	\$ -
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (3,613.00)	\$ 200.00	\$ (4,600.43)	\$ -	\$ -	\$ -	\$ -	\$ -
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
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
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%

<b>SUMMARY OF STUDENT POPULATION</b>								
<b>Unduplicated Pupil Population</b>								
Enrollment	61	40	43	50	52	52	52	52
COE Enrollment	1	1	1	1	1	1	1	1
<b>Total Enrollment</b>	<b>62</b>	<b>41</b>	<b>44</b>	<b>51</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>
Unduplicated Pupil Count	19	7	8	10	10	10	10	10
COE Unduplicated Pupil Count	1	1	1	1	1	1	1	1
<b>Total Unduplicated Pupil Count</b>	<b>20</b>	<b>8</b>	<b>9</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
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
<b>SUMMARY OF LCFF ADA</b>								
<b>Prior Year ADA for the Hold Harmless - ( net of current year charter shift)</b>								
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	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>55.11</b>	<b>57.57</b>	<b>57.57</b>	<b>38.70</b>	<b>47.50</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>55.11</b>	<b>57.57</b>	<b>57.57</b>	<b>38.70</b>	<b>47.50</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>
<b>Current Year ADA</b>								
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	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>57.57</b>	<b>57.57</b>	<b>38.70</b>	<b>47.50</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>57.57</b>	<b>57.57</b>	<b>38.70</b>	<b>47.50</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	2.46	-	(18.87)	8.80	1.90	-	-	-
	Increase	No Change	Decline	Increase	Increase	No Change	No Change	No Change
<b>Funded LCFF ADA for the Hold Harmless</b>								
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	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>57.57</b>	<b>57.57</b>	<b>57.57</b>	<b>47.50</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>	<b>49.40</b>
	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
<b>NPS, CDS, &amp; COE Operated</b>								
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	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>0.99</b>	<b>0.99</b>	<b>0.99</b>	<b>0.99</b>	<b>0.99</b>	<b>0.99</b>	<b>0.99</b>	<b>0.99</b>
<b>ACTUAL ADA (Current Year Only)</b>								
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	-	-	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>58.56</b>	<b>58.56</b>	<b>39.69</b>	<b>48.49</b>	<b>50.39</b>	<b>50.39</b>	<b>50.39</b>	<b>50.39</b>
<b>TOTAL FUNDED ADA</b>								
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	-	-	-	-	-	-	-	-
<b>Total</b>	<b>58.56</b>	<b>58.56</b>	<b>58.56</b>	<b>48.49</b>	<b>50.39</b>	<b>50.39</b>	<b>50.39</b>	<b>50.39</b>
<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
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
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
<b>Base Grants</b>									
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
<b>Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
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
<b>Prorated Base Grants</b>									
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
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
<b>Supplemental Grant</b>									
		20%	20%	20%	20%	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>									
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
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
		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
<b>Concentration Grant (&gt;55% population)</b>									
		50%	50%	65%	65%	65%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>									
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
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
		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	
<b>SUMMARY OF FUNDING</b>									
<b>General Assumptions</b>									
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%	
<b>LCFF Entitlement</b>									
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	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$1,341,675</b>	<b>\$1,337,214</b>	<b>\$1,144,192</b>	<b>\$1,199,293</b>	<b>\$1,267,296</b>	<b>\$1,290,447</b>	<b>\$1,294,527</b>	<b>\$1,312,079</b>	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>1,341,675</b>	<b>1,337,214</b>	<b>1,144,192</b>	<b>1,199,293</b>	<b>1,267,296</b>	<b>1,290,447</b>	<b>1,294,527</b>	<b>1,312,079</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 8,539</b>	<b>\$ 8,510</b>	<b>\$ 9,016</b>	<b>\$ 9,215</b>	<b>\$ 9,529</b>	<b>\$ 9,843</b>	<b>\$ 9,874</b>	<b>\$ 9,865</b>	
<b>Components of LCFF By Object Code</b>									
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>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUNDING</b>	<b>1,341,675</b>	<b>1,337,214</b>	<b>1,144,192</b>	<b>1,199,293</b>	<b>1,267,296</b>	<b>1,290,447</b>	<b>1,294,527</b>	<b>1,312,079</b>	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>1,341,675</b>	<b>1,337,214</b>	<b>1,144,192</b>	<b>1,199,293</b>	<b>1,267,296</b>	<b>1,290,447</b>	<b>1,294,527</b>	<b>1,312,079</b>	
<b>SUMMARY OF EPA</b>									
% 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	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>									
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%	

<b>SUMMARY OF STUDENT POPULATION</b>									
<b>Unduplicated Pupil Population</b>									
Enrollment	166	160	141	137	140	138	138	140	
COE Enrollment	-	-	-	-	-	-	-	-	
<b>Total Enrollment</b>	<b>166</b>	<b>160</b>	<b>141</b>	<b>137</b>	<b>140</b>	<b>138</b>	<b>138</b>	<b>140</b>	
Unduplicated Pupil Count	45	44	45	43	44	43	43	43	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>45</b>	<b>44</b>	<b>45</b>	<b>43</b>	<b>44</b>	<b>43</b>	<b>43</b>	<b>43</b>	
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	
<b>SUMMARY OF LCFF ADA</b>									
<b>Prior Year ADA for the Hold Harmless - ( net of current year charter shift)</b>									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
<b>LCFF Subtotal</b>	-	-	-	-	-	-	-	-	
NSS	-	-	-	-	-	-	-	-	
<b>Combined Subtotal</b>	-	-	-	-	-	-	-	-	
<b>Current Year ADA</b>									
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	-	-	-	-	-	-	-	-	
<b>LCFF Subtotal</b>	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
NSS	-	-	-	-	-	-	-	-	
<b>Combined Subtotal</b>	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
<b>Change in LCFF ADA (excludes NSS ADA)</b>	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase	
<b>Funded LCFF ADA for the Hold Harmless</b>									
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	-	-	-	-	-	-	-	-	
<b>Subtotal</b>	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
	Current	Current	Current	Current	Current	Current	Current	Current	
<b>Funded NSS ADA</b>									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
<b>Subtotal</b>	-	-	-	-	-	-	-	-	
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	
<b>NPS, CDS, &amp; COE Operated</b>									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
<b>Subtotal</b>	-	-	-	-	-	-	-	-	
<b>ACTUAL ADA (Current Year Only)</b>									
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	-	-	-	-	-	-	-	-	
<b>Total Actual ADA</b>	157.13	157.13	126.90	130.15	133.00	131.10	131.10	133.00	
<b>TOTAL FUNDED ADA</b>									
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	-	-	-	-	-	-	-	-	
<b>Total</b>	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
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
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
<b>Base Grants</b>									
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
<b>Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
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
<b>Prorated Base Grants</b>									
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
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
<b>Supplemental Grant</b>									
		20%	20%	20%	20%	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>									
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
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
		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
<b>Concentration Grant (&gt;55% population)</b>									
		50%	50%	65%	65%	65%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>									
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
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
		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 Bohem  
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)		current	57.57		current	47.50		current	49.40	
Current Year ADA			126.90			130.15			133.00	
ADA for LCFF purposes			184.47			177.65			182.40	
<b>Revenue</b>										
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
<b>Total Revenue</b>		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
<b>Expenditures</b>										
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
<b>Total Expenditures</b>		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
<b>Excess (Deficiency)</b>		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
<b>Total Transfers/Other Uses</b>		(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)
<b>Net Increase (Decrease)</b>		(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)
<b>Fund Balance</b>										
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
<b>Components of Ending Balance:</b>										
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
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		enter EUR percentage in the box below		
District Reserve for Economic Uncertainties:		0.05		0.05		0.05		0.05		
		154,799.00		135,532.00		142,718.00				

**FUND: 14 Restricted Maintenance**

		<b>Previous Year</b>	<b>Current Year</b>	<b>Projection Year</b>
		<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Object Codes</b>				
<b><u>Revenue</u></b>				
Transfer from General Fund	8091			\$25,000
Transfer from Fund 40	8919			
Interest	8660	\$530	\$500	\$500
<b>Total Revenue</b>		<b>\$530</b>	<b>\$500</b>	<b>\$25,500</b>
<b><u>Expenditures</u></b>				
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			
<b>Total Expenditures</b>		<b>\$10,323</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>Net Increase (Decrease)</b>		<b>(\$9,793)</b>	<b>(\$5,000)</b>	<b>\$20,000</b>
<b><u>Fund Balance</u></b>				
Beginning Balance		\$71,324	\$61,532	\$56,532
Audit Adjustment(s)				
<b>Net Ending Balance</b>		<b>\$61,532</b>	<b>\$56,532</b>	<b>\$76,532</b>

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

		<b>Previous Year</b>	<b>Current Year</b>	<b>Projection Year</b>
<b>Object Codes</b>		<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>
<b><u>Revenue</u></b>				
Interest	8660	\$4,013	\$4,000	\$4,000
<b>Total Revenue</b>		\$4,013	\$4,000	\$4,000
<b><u>Expenditures</u></b>				
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			
<b>Total Expenditures</b>		\$20,000	\$20,000	\$0
<b>Net Increase (Decrease)</b>		<b>(\$15,987)</b>	<b>(\$16,000)</b>	\$4,000
<b><u>Fund Balance</u></b>				
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
<b>Object Codes</b>				
<b>Revenue</b>				
Insurance payout re stolen tractor	8699			
Interest	8660	\$2,862	\$2,500	\$3,300
<b>Total Revenue</b>		\$2,862	\$2,500	\$3,300
<b>Expenditures</b>				
Remodel Tractor Shed	6200	\$10,079		
Replacement Tractor	6500	\$23,341		
<b>Total Expenditures</b>		\$33,420	\$0	\$0
<b>Net Increase (Decrease)</b>		(\$30,558)	\$2,500	\$3,300
<b>Fund Balance</b>				
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
<b>Harmony - FUND 01</b>	\$13,809	\$24,336	\$22,463
<b>Salmon Creek - FUND 03</b>	\$25,380	\$25,902	\$52,734
<b>TOTAL EPA @ 1st Interim</b>	<b>\$39,189</b>	<b>\$50,238</b>	<b>\$75,197</b>

**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.

HARMONY UNION SCHOOL DISTRICT  
2021-22 1st Interim Comparison to Budget Projections  
FUNDS 01 and 03  
Analysis of Changes

ADA                      199.5                      184.47  
BEGINNING BALANCE      \$3,642,787                      \$3,642,787

REVENUE	2021-22 Budget	2021-22 1st Interim	Difference	Comments
LCFF Revenue	\$2,215,944	\$1,975,268	(\$240,676)	LCFF Calc was updated using most recent calculator, lower ADA than projected and 90% attendance rate per illnesses and quarantine days
Basic Aid Charter Supplemental	\$1,890,000	\$1,900,000	\$10,000	Basic Aid Supplemental estimation based on out of district LCFF students.
Sp. Ed. In Lieu Property Tax	\$31,280	\$18,268	(\$13,012)	Amount based off of LCFF ADA and Property Taxes
Federal Revenues	\$446,069	\$393,172	(\$52,897)	Recalc of all Federal funds including COVID one-time funds
State Revenues	\$298,860	\$334,916	\$36,056	Funds recalculated re COVID and TK Grant
Local Revenues	\$132,405	\$107,496	(\$24,909)	HUSD is not counting on fund from the shArk parent group for 2021-22 due to their inability to fund raise last year but still gifting the district \$40,000.
<b>Total Revenue</b>	<b>\$5,014,558</b>	<b>\$4,729,120</b>	<b>(\$285,438)</b>	Increase (Decrease) in Revenue

EXPENDITURES	2021-22 Budget	2021-22 1st Interim	Difference	Comments
Certificated Salaries	\$1,701,481	\$1,696,333	(\$5,148)	Salaries include 4% offer, less VP position, including music and art teachers at accurate placement on Salary Schedule.
Classified Salaries	\$825,979	\$939,346	\$113,367	Salaries include 4% offer and multiple new hires at accurate placement on Salary Schedule.
Employee Benefits	\$1,381,345	\$1,352,516	(\$28,829)	Estimated medical costs at accurate amount per employee usage.
Books and Supplies	\$103,200	\$137,340	\$34,140	Increase due to setting up music and art classrooms
Services and other Operating Expenditures	\$748,364	\$772,499	\$24,135	Increase of possible NPS placement for a student \$50,000, less hotspot contract of \$25,000
Capital Outlay	\$10,500	\$10,500	\$0	n/a
<b>Total Expenditures</b>	<b>\$4,770,869</b>	<b>\$4,908,534</b>	<b>\$137,665</b>	Increase (Decrease) in Expenses

Totals for the following Balances:

Change

Difference of transfer in/out of Gen Fund	(\$67,870)	(\$47,870)	\$20,000	
<b>ENDING BALANCE</b>	<b>\$175,819</b>	<b>(\$227,284)</b>	<b>(\$403,103)</b>	
Economic Uncertainties	\$238,543	\$245,427	\$6,883	5% of Fund01/03 Expenses
Restricted Ending Balance	\$215,000	\$376,185	\$161,185	Federal and State Funds remaining re COVID one-time funds
Revolving Fund	\$500	\$500	\$0	
Assigned Ending Balance	\$271,109	\$93,746	(\$177,363)	Unrestricted and Restricted Lottery funds remaining
Budget Stabilization	\$2,400,000	\$2,400,000	\$0	
Unassigned Ending Balance	\$761,324	\$347,515	(\$413,808)	Property Taxes and BAS

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
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>B. EXPENDITURES AND OTHER FINANCING USES</b>						
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
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(227,283.40)		(266,710.00)		(239,079.00)
<b>D. FUND BALANCE</b>						
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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
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%
<b>F. RECOMMENDED RESERVES</b>						
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



**Harmony**  
Union School District

1935 Bohen  
Occidental,  
Phone (707) 87-  
[www.harmonyu](http://www.harmonyu)

# 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	
<b>Total Elementary</b>	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	
<b>Total Charter</b>	148	151	149	168	177	193	190	165	147	141	155	154	
<b>S.C. Middle</b>	0.00%	2.03%	-1.32%	12.75%	5.36%	9.04%	-1.55%	-13.16%	-10.91%	-14.55%	5.44%	9.22%	
<b>Total Reg Ed</b>	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%	

<b>TOTAL DIST.</b>	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
<b>TOTAL</b>	<b>215.70</b>

Current Year ADA	
District	57.57
Spec Ed	1.00
Charter	126.90
<b>TOTAL</b>	<b>185.47</b>



**Harmony**  
Union School District

1935 Bohemian  
Occidental,  
Phone (707) 874-  
www.harmony.edu

**1st Interim**

**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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	57.57	57.57	57.57	38.70	(18.87)	-33%
<b>5. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.00	1.00	1.00	1.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	58.57	58.57	58.57	39.70	(18.87)	-32%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	153.90	153.90	153.90	126.90	(27.00)	-18%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	1.00	1.00	1.00	1.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	154.90	154.90	154.90	127.90	(27.00)	-17%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	154.90	154.90	154.90	127.90	(27.00)	-17%



**Harmony**  
Union School District

1935 Bohemian  
Occidental,  
Phone (707) 877-  
www.harmonyut

**1st Interim**

**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	
	<b>Total ADA</b>	<b>201.00</b>	<b>166.60</b>	<b>-17.1%</b>
1st Subsequent Year (2022-23)	District Regular	48.00	47.50	
	Charter School	147.00	147.25	
	<b>Total ADA</b>	<b>195.00</b>	<b>194.75</b>	<b>-0.1%</b>
2nd Subsequent Year (2023-24)	District Regular	49.00	49.40	
	Charter School	146.00	146.30	
	<b>Total ADA</b>	<b>195.00</b>	<b>195.70</b>	<b>0.4%</b>

**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		
<b>Total Enrollment</b>	<b>640</b>	<b>542</b>	<b>-15.3%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	50	457		
Charter School	155	155		
<b>Total Enrollment</b>	<b>205</b>	<b>612</b>	<b>198.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	52	459		
Charter School	154	154		
<b>Total Enrollment</b>	<b>206</b>	<b>613</b>	<b>197.6%</b>	<b>Not Met</b>

**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		
<b>Total ADA/Enrollment</b>	<b>234</b>	<b>652</b>	<b>35.9%</b>
Second Prior Year (2019-20)			
District Regular	58	613	
Charter School	157		
<b>Total ADA/Enrollment</b>	<b>215</b>	<b>613</b>	<b>35.1%</b>
First Prior Year (2020-21)			
District Regular	58	613	
Charter School	157		
<b>Total ADA/Enrollment</b>	<b>215</b>	<b>613</b>	<b>35.1%</b>
Historical Average Ratio:			35.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>35.9%</b>

**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		
<b>Total ADA/Enrollment</b>	<b>213</b>	<b>542</b>	<b>39.3%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	454	457		
Charter School	147	155		
<b>Total ADA/Enrollment</b>	<b>601</b>	<b>612</b>	<b>98.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	456	459		
Charter School	146	154		
<b>Total ADA/Enrollment</b>	<b>602</b>	<b>613</b>	<b>98.2%</b>	<b>Not Met</b>

**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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>77.0% to 87.0%</b>	<b>77.0% to 87.0%</b>	<b>77.0% to 87.0%</b>

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
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.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
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.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
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.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
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.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
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
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup>A 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%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>15.1%</b>	<b>15.3%</b>	<b>14.5%</b>

**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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

**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. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>336,054.11</b>	<b>317,031.65</b>	<b>324,217.65</b>

**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%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>336,054.11</b>	<b>317,031.65</b>	<b>324,217.65</b>
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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
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
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
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 commitments<sup>1</sup> 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.

<sup>1</sup> 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
<b>TOTAL:</b>				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)
<b>Total Annual Payments:</b>	288,111	502,900	450,725	212,475
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>Yes</b>	<b>No</b>

---

**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)

Yes
-----

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

No
----

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

No
----

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](http://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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,683.59	(179,413.40)	(759,905.43)	(179,413.40)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,813.59	(227,283.40)	(827,775.43)	(227,283.40)		
<b>F. FUND BALANCE, RESERVES</b>								
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)
<b>LCFF SOURCES</b>								
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%
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>4,137,224.00</b>	<b>3,893,536.00</b>	<b>477,980.79</b>	<b>3,893,536.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>296,064.00</b>	<b>393,172.00</b>	<b>(8,119.00)</b>	<b>393,172.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>298,860.00</b>	<b>334,916.00</b>	<b>66,830.90</b>	<b>334,916.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			132,405.00	107,496.00	28,355.65	107,496.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,701,481.42</b>	<b>1,696,333.00</b>	<b>448,201.05</b>	<b>1,696,333.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>825,978.86</b>	<b>939,346.00</b>	<b>253,578.30</b>	<b>939,346.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,381,345.13</b>	<b>1,352,515.73</b>	<b>330,751.39</b>	<b>1,352,515.73</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>103,200.00</b>	<b>137,340.14</b>	<b>84,223.15</b>	<b>137,340.14</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>748,364.00</b>	<b>772,498.53</b>	<b>206,725.19</b>	<b>772,498.53</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,500.00</b>	<b>10,500.00</b>	<b>1,474.69</b>	<b>10,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,770,869.41</b>	<b>4,908,533.40</b>	<b>1,324,953.77</b>	<b>4,908,533.40</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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,  
Phone (707) 87-  
[www.harmonyu](http://www.harmonyu)

# 1st Interim

## 2021-22

# FORM 13

## Cafeteria Special Revenue Fund

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

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





**Harmony**  
Union School District

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

**1st Interim**

**2021-22**

**FORM 14**

**Deferred Maintenance Fund**

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



**Harmony**  
Union School District

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

**1st Interim**

**2021-22**

**FORM 17**

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

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



**Harmony**  
Union School District

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

**1st Interim**

**2021-22**

**FORM 20**

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

*Harmony Elementary School & Salmon Creek Charter School*

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



**Harmony**  
Union School District

1935 Bohemian  
Occidental,  
Phone (707) 874-  
www.harmony.edu

**1st Interim**

**2021-22**

**FORM 21**

**Building Fund**

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





**Harmony**  
Union School District

1935 Bohen  
Occidental,  
Phone (707) 87-  
[www.harmonyu](http://www.harmonyu)

**1st Interim**

**2021-22**

**FORM 25**

**Capital Facilities Fund**

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



**Harmony**  
Union School District

1935 Bohen  
Occidental,  
Phone (707) 87-  
[www.harmonyu](http://www.harmonyu)

**1st Interim**

**2021-22**

**FORM 35**

**County Schools Facilities Fund**

*Harmony Elementary School & Salmon Creek Charter School*

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



**Harmony**  
Union School District

1935 Bohemian  
Occidental,  
Phone (707) 877-  
www.harmony.edu

**1st Interim**

**2021-22**

**FORM 40**

**Special Reserve Fund  
For  
Capital Outlay Projects**

*Harmony Elementary School & Salmon Creek Charter School*

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