



Harmony
Union School District

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

Budget Projection

2021-22

Certification

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: www.harmonyusd.org
Date: June 11, 2021

Place: Zoom
Date: June 17, 2021
Time: 07:00 PM

Adoption Date: June 18, 2021

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Stacy Kalember

Telephone: 707-874-1205 ext 44

Title: Chief Business Official

E-mail: skalember@harmonyusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				Jun 18, 2021
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



Harmony
Union School District

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

Budget Projection

2021-22

Narrative

HARMONY UNION SCHOOL DISTRICT

Board Meeting June 17, 2021
2021-22 Budget Development

The 2021-22 Budget Development 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 Budget Development for review and adoption that is deficit spending in 2022-23 and 2023-24.

The 2021-22 Budget Development 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 Budget Development Budget, the District's unduplicated count is 13 and the Supplemental/Concentration Grant percentage for the District is 27%. 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:

Expanded Learning Opportunity Grant \$68,604: ELO Grants shall be used for extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

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 \$185,771: 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 45.6 ADA for Harmony Elementary at 2021-22 Budget Development 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 and can be counted.

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 \$436,000.

Property taxes per ADA x Charter ADA is reflected below:

	2021-22	2022-23	2023-24
Local Property Taxes	\$2,740,000	\$2,825,000	\$2,900,000
District LCFF ADA	45.6	47.5	49.4
	\$249,802	\$218,282	\$232,676
S.C. Charter LCFF ADA	153.9	147.25	146.3
	\$677,784	\$665,761	\$689,086
Pathways Charter ADA	420	420	420
	\$1,812,414	\$1,940,957	\$1,978,238

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 \$75,000 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 TLCD 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.*

Budget Development projections for 2021-22 through 2023-24 reflect an average of 2.5% increase in salaries due to step in column increases. The Administrative configuration for 2021-22 will be a full time Superintendent/Principal and a full time Assistant Principal/Curriculum Coordinator. There are two certificated position layoffs reflected in 2022-23.

The Budget Development 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 Budget Development is deficit spending in 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.

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,796,597.16, 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 \$401,069.56 the district's unassigned ending balance at Budget Development is \$111,449.03.

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	\$2,215,944	\$186,894	\$1,111,464
2022-23	\$2,103,326	\$132,839	\$1,111,443
2023-24	\$2,146,650	\$100,162	\$1,149,726

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

ADA used for LCFF calculations are:

@2nd INTERIM		@Budget Development	
2020-21	214.7	2021-22	199.5
2021-22	211.47	2022-23	194.75
2022-23	190	2023-24	195.70

2022-23 and 2023-24 reflect expenditure increases in salaries due to step in column increases, estimated health and welfare benefit increases as well as an increase in STRS & PERS costs.

The Budget Development 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 Budget Development is included.

Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule

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

COVID-19 Accounting & Timeline

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

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

Projected Ending Balances

FUND 8 through FUND 40

As of
June 18, 2021

Ending Balances –	Unassigned/Unappropriated
Fund 8 – Student Body Account	\$35,347.89
Fund 13 – Cafeteria Fund <i>Restricted</i> – cafeteria expenditures <i>Transfer in from the General Fund 01 - \$95,000</i>	\$12,260.71
Fund 14 – Deferred Maintenance <i>Committed</i> – deferred maintenance projects <i>Transfer in from the General Fund 01 - \$0</i>	\$64,424.16
Fund 17 – Special Reserve Fund <i>Committed</i> – instructional Program expenditures	\$506,703.70
Fund 20 – Postemployment Benefits <i>Committed</i> – retiree benefit expenditures <i>Transfer out to the General Fund 01 - \$27,130</i>	\$796,335.39
Fund 21 – Building Fund <i>Assigned</i> – building projects	\$4,003,809.80
Fund 25 – Capital Facilities Fund <i>Assigned</i> – building projects	\$206,761.68
Fund 35 – County School Facilities Fund <i>Restricted</i> – capital Outlay Projects	\$10.70
Fund 40 – Capital Outlay Projects <i>Committed</i> – capital projects	\$349,481.57

HARMONY UNION SCHOOL DISTRICT
2021-22 BUDGET COMPARISON to 2020-21 Prior Fiscal Year
FUNDS 01 and 03
Analysis of Changes

BEGINNING BALANCE \$3,758,979 \$3,758,979 \$3,758,979 \$3,770,784

REVENUE	2020-21 1st Interim	2020-21 2nd Interim	2020-21 as of June 18, 2021	2021-22 Budget	Difference	Comments
LCFF Revenue	\$2,170,394	\$2,212,899	\$2,213,666	\$2,215,944	\$2,278	Increase in revenue re increase in ADA for Pathways
Basic Aid Charter Supplemental	\$1,813,215	\$1,852,213	\$1,852,213	\$1,890,000	\$37,787	Estimated 2% increase to Basic Aid Supplemental
Sp. Ed. In Lieu Property Tax	\$25,884	\$32,535	\$32,535	\$31,280	(\$1,255)	LCFF calculation per Property Taxes
Federal Revenues	\$236,653	\$337,603	\$295,713	\$296,064	\$351	COVID Funds and Grants
State Revenues	\$338,389	\$338,389	\$322,679	\$298,860	(\$23,819)	COVID Funds and Grants
Local Revenues	\$263,883	\$150,195	\$201,318	\$132,405	(\$68,913)	Removed Local COVID Grants as they were a one-time funding
Total Revenue	\$4,848,418	\$4,923,834	\$4,918,124	\$4,864,553	\$16,135	Increase (Decrease) in Revenue
EXPENDITURES	2020-21 1st Interim	2020-21 2nd Interim	2020-21 2nd Interim	2021-22 Budget	Difference	Comments
Certificated Salaries	\$1,663,608	\$1,631,220	\$1,631,220	\$1,701,481	\$70,261	Increase due to step and columns
Classified Salaries	\$757,480	\$759,881	\$760,348	\$825,979	\$65,631	Increase in 1.6 FTE
Employee Benefits	\$1,201,572	\$1,223,356	\$1,223,356	\$1,381,345	\$157,989	Additional staff; STRS@ 16.92; PERS@ 22.91
Books and Supplies	\$396,054	\$342,313	\$358,329	\$103,200	(\$255,129)	Costs budgeted for a "typical year"
Services and other Operating Expenditures	\$803,675	\$780,581	\$791,385	\$748,364	(\$43,021)	Costs budgeted for a "typical year"
Capital Outlay	\$10,500	\$207,532	\$101,851	\$10,500	(\$91,351)	Costs budgeted for a "typical year"
Total Expenditures	\$4,832,889	\$4,944,883	\$4,866,489	\$4,770,869	(\$95,620)	Increase (Decrease) in Expenses

Totals for the following Balances:

	Change				
Excess/Deficit	\$15,529	(\$21,049)	\$51,635	\$93,684	\$42,049

**HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS - 2020-21 through 2022-23**

2021-22 Budget

	Budget 2020-21	Budget 2021-22	Estimated Budget 2022-23	Estimated Budget 2023-24
Projected Budgeted ADA	214.70	199.50	194.75	195.70
COLA (Cost of Living Adj. on the Revenue Limit)	2.31%	1.70%	2.48%	3.11%
BEGINNING BALANCE	\$3,758,979	\$3,770,784	\$3,796,597	\$3,653,387
LCFF Revenue	\$2,213,666	\$2,215,944	\$2,103,326	\$2,146,650
Basic Aid Supplemental	\$1,852,213	\$1,890,000	\$1,927,800	\$1,966,356
Special Ed In-Lieu Property Tax	\$32,535	\$31,280	\$32,535	\$32,535
Federal Revenues	\$295,713	\$296,064	\$160,204	\$100,000
State Revenues	\$322,679	\$298,860	\$200,000	\$200,000
Local Revenues	\$201,318	\$132,405	\$125,000	\$125,000
TOTAL REVENUE:	\$4,918,124	\$4,864,553	\$4,548,865	\$4,570,541
EXPENDITURES				
Certificated Salaries	\$1,631,220	\$1,701,481	\$1,585,682	\$1,637,217
Classified Salaries	\$760,348	\$825,979	\$834,239	\$842,581
Employee Benefits (2.5% increase 2021-22)	\$1,223,356	\$1,381,345	\$1,401,655	\$1,457,721
<i>STRS included in employee benefits (15.92%)</i>	\$417,098	\$436,884	\$465,494	\$474,770
<i>PERS included in employee benefits (22.91%)</i>	\$139,782	\$157,830	\$180,094	\$180,749
<i>Retiree Health Benefits</i>	\$35,170	\$27,130	\$15,000	\$15,000
Books, Supplies & Equipment	\$358,329	\$103,200	\$85,000	\$90,000
Services & Operating Expenses (including transportation)	\$791,385	\$748,364	\$715,000	\$720,000
Capital Outlay and Land Improvements	\$101,851	\$10,500	\$10,500	\$10,500
TOTAL EXPENSE:	\$4,866,489	\$4,770,869	\$4,632,076	\$4,758,019
EXCESS (DEFICIT) BEFORE TRANSFERS:	\$51,635	\$93,684	(\$83,211)	(\$187,478)
Transfer In from Retiree Benefits Fund	\$35,170	\$27,130	\$15,000	\$15,000
Transfers In from Fund 17	\$20,000	\$0	\$0	\$0
Transfer In to Salmon Creek Charter (from Fund	\$1,650,000	\$1,720,000	\$1,720,000	\$1,720,000
Transfer Out to Salmon Creek Charter	(\$1,650,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)
Transfer Out to SC Advisory Board (site council)	\$0	(\$20,000)	(\$20,000)	(\$20,000)
Transfer Out to Cafeteria	(\$95,000)	(\$95,000)	(\$75,000)	(\$75,000)
EXCESS (DEFICIT) AFTER TRANSFERS:	\$11,805	\$25,814	(\$143,211)	(\$247,478)
ENDING BALANCE:	\$3,770,784	\$3,796,597	\$3,653,387	\$3,405,909
Components of Above Ending Balance				
Economic Uncertainties Board Designated 5%	\$156,074	\$147,793	\$141,854	\$168,427
Budget Stabilization	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
1) Revolving Fund	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$213,198	\$215,000	\$215,000	\$215,000
3) Assigned Ending Balance (Lottery - RS 1100 &	\$250,491	\$271,109	\$224,996	\$154,041
4) Unassigned Ending Balance	\$750,520	\$762,195	\$671,037	\$467,941

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

2021-22 Budget

EXPENDITURES

Certificated Salaries

Classroom Teachers, Counselor	\$1,381,426
Substitutes	\$10,000
Teacher Stipends (Stipends and Extra Pay)	\$54,900
	\$1,446,326

Administrative Salaries

Superintendent/Principal	\$156,819
Assistant Principal/Curriculum Coordinator	\$98,336
Chief Business Official	\$96,961
	\$352,116

Classified Salaries

Administrative Assistant	\$57,523
After School Hourly Program (Homework Club)	\$12,314
Paraprofessionals and Instructional Assistants (4 Para, 3IAs, 1 Bilingual)	\$249,646
Classified Salaries Additional Pay	\$10,000
Custodians	\$110,680
Data Systems Technician	\$76,749
Farmer/PBL	\$35,000
Garden Coordinator	\$57,588
Library Tech	\$28,018
Reading Intervention Para	\$29,500
Spanish Club	\$3,000
Special Education (1:1 & RSP)	\$59,000
	\$729,018

Employee Benefits

Payroll costs (STRS,PERS, Medicare, FICA, Workers Comp., Unemp Ins.)	\$587,215
STRS - On-Behalf (RS 7690)	\$151,000
Retiree Benefits	\$27,130
Health Benefits (Blue Cross/Shield, Kaiser, RESIG Dental, Vision, Cash in	\$616,000
	\$1,381,345

Books and Supplies

Athletics/Referee Fees	\$500
Basic Order (Paper, etc.)	\$1,000
Curriculum (Reading and Math)	\$10,000
Custodial Supplies (includes RS 8150 Custodial Supplies)	\$20,575
Equipment - classroom (includes RS 8150 Equipment)	\$1,500
Equipment - Front Office and Bsn Office	\$1,500
Equipment - technology	\$10,000
First Aid Supplies (616)	\$1,500
Food for Meetings	\$1,000
Garden Maintenance Supplies - custodial maintenance of garden (8200)	\$6,500
Garden Supplies	\$1,500
Math Learning Center (program)(Textbooks)	\$2,500
Music startup costs	\$5,000
Front Office/Bsn Office/Staff Room Supplies	\$6,500
Place Based Learning Materials	\$2,000
Positive Behavior Incentives	\$500
RESIG Safety (RS9090)	\$1,500
Reading Intervention - Summer Program	\$3,000
Site Council (Annual Costs - Library, recess equipment, teacher requests)	\$13,200
Spanish Club Materials	\$250
Special Education Materials	\$1,500
Teacher Classroom Allocations (RS6300)	\$9,600
Technology Supplies/Software	\$2,075
	\$103,200

Sub-Agreements

Technology Contract (Ally Tech or SCOE)	\$20,000
SCOE - Emergency Sub Exp.	\$110
	\$20,110

Travel/Workshops/Conferences

Board & Superintendent Workshops	\$2,000
School Admin Conference	\$2,350
Mileage and Reimbursement	\$500
Professional Development - Instructional	\$5,000
Professional Development - Parent Participation	\$2,500
Certificated Professional Development Workshops	\$2,500
School Sponsored Field Trips	\$10,000
Special Ed Conf.	\$250
	<hr/>
	\$25,100

Dues/Memberships

Electronic School Board Membership	\$7,330
School Admin Memberships	\$2,500
Superintendent Memberships	\$3,000
Subscriptions	\$2,500
Instructional Memberships	\$1,500
	<hr/>
	\$16,830

Insurance

Property and Liability Insurance Premium	\$37,000
Pupil Insurance	\$2,145
Volunteer Accident Insurance	\$500
	<hr/>
	\$39,645

Utilities

Waste Disposal	\$3,970
Building Security/Fire Alarm Monitoring - Major Alarm	\$1,500
Propane	\$21,500
Electric	\$12,000
	<hr/>
	\$38,970

Leases/Rentals

Other Equipment - rentals	\$2,000
Routine Repair and Maintenance (including well)	\$8,500
Repairs - Technology/music instruments	\$650
	<hr/>
	\$11,150

Services and Operations

Audit	\$10,000
Assemblies	\$800
Copier Charges	\$22,000
Data Processing	\$300
Employment Advertising (Obj5865) and all other Advertising (Obj5825)	\$600
Fees	\$700
Fingerprinting Costs	\$700
Frontline	\$4,250
Legal Services (School & College Legal Services)	\$8,100
Library Management Fees (Power School)	\$550
Living Roof (LVRF)	\$1,500
Negotiator Costs (School & College Legal; Paul Boyland)	\$2,500
OPEB Actuarial	\$800
Other Service, Instruction	\$315
Other Services, Admin	\$2,500
Other Services, Operations	\$10,000
Payroll Tech Contract	\$1,500
School Wise - student data entry tech support (WISE)	\$3,750
SCOE contract to digitize boxes from storage room (200 boxes @ \$92/box)	\$4,600
SCOE Library Contract no charge for AV 2020-21 (Obj5819)	\$736
Sex Education Class (West County Health) - funding covered by Site Council	\$1,500
Shredding Costs	\$800
Water/Well Testing	\$10,000
Website (Blackboard)	\$14,000
	<hr/>
	\$102,501

Communications

Telephone	\$6,800
Cellular phones and hot spots	\$30,000
Internet Access - Schools Connect	\$4,250
Postage	\$2,500
	<hr/>
	\$43,550

Repairs/Land Improvements

Facility/Land Improvements \$10,500

\$10,500

Transportation Costs

Home to school transportation (revenue reflected in LCFF calculation) \$115,000
SPED Bus Service Cost \$67,138
Out of district Transportation \$17,900
\$200,038

Special Education - estimated costs and students

Consortium - preschool (2 students) \$35,000
Consortium - Students in SDC (1 student) \$52,000
Consortium - Speech \$30,000 Consortium Budget
Consortium - Nurse \$7,200 at Budget
Forestville Contract - Psych/Beh Analyst \$30,000 Development:
Consortium - Admin/Indirect costs \$21,000 \$145,183
SCOE - SpEd Fee for Service (1 student, 10years old) \$62,000
Redwood Pediatric OT \$10,000
Anova ESY (6days @ \$245/day) \$1,470
SELPA - Cleaning Fees \$1,800
\$250,470



Harmony
Union School District

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

Budget Projection

2021-22

Multi – Year and Assumptions

Object Codes	Prior Fiscal Year			Budget Year			Projection Year			Projection Year			
	2020-21			2021-22			2022-23			2023-24			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
COLA (enter percentage)			2.31%			1.70%			2.48%			3.11%	
Gap Funding Rate (enter percentage)						5.07%			2.48%			3.11%	
ADA (the higher of current or prior year)	Harmony	current	57.57		prior	45.60		current	47.50		current	39.90	
Current Year ADA	Salmon Creek		157.13			153.90			147.25			49.40	
ADA for LCFF purposes			214.70			199.50			194.75			146.30	
Revenue													
Local Control Funding Formula	8010-8099	2,213,666	32,535	2,246,201	2,215,944	31,280	2,247,224	2,103,326	32,535	2,135,861	2,146,832	32,353	2,179,185
Basic Aid Supplemental		1,852,213		1,852,213	1,890,000		1,890,000	1,927,800		1,927,800	1,966,356		1,966,356
Federal Revenues	8100-8299	20,008	275,705	295,713		296,064	296,064	160,204	160,204		100,000	100,000	
State Revenues	8300-8599	43,363	279,316	322,679	36,910	261,950	298,860	34,593	165,407	200,000	34,593	165,407	200,000
Local Revenues	8600-8799	150,975	50,343	201,318	83,300	49,105	132,405	100,000	25,000	125,000	100,000	25,000	125,000
Total Revenue		4,280,225	637,899	4,918,124	4,226,154	638,399	4,864,553	4,165,719	383,146	4,548,865	4,247,781	322,760	4,570,541
Expenditures													
Certificated Salaries	1000-1999	1,452,165	179,055	1,631,220	1,506,746	194,735	1,701,481	1,476,179	109,503	1,585,682	1,525,605	111,612	1,637,217
Classified Salaries	2000-2999	652,930	107,418	760,348	696,348	129,631	825,979	703,036	131,203	834,239	710,685	131,896	842,581
Employee Benefits -- Statutory	33xx ; 3501-3699	982,511	240,845	1,223,356	1,112,344	269,001	1,381,345	1,130,092	271,563	1,401,655	1,184,737	272,984	1,457,721
Employee Benefits -- STRS	31xx	244,874	172,224	417,098	254,996	181,888	436,884	279,968	185,526	465,494	279,968	194,802	474,770
Employee Benefits -- PERS	32xx	127,258	12,524	139,782	145,366	12,465	157,831	167,006	13,088	180,094	167,006	13,743	180,749
Employee Benefits -- Health & Welfare	34xx; 39xx	394,028	131,343	525,370	458,007	152,669	610,676	444,267	148,089	592,355	457,595	152,532	610,126
Retiree Benefits	37xx	35,170	-	35,170	27,130	-	27,130	15,000	-	15,000	15,000	-	15,000
Books and Supplies	4000-4999	238,895	119,434	358,329	87,950	15,250	103,200	72,250	12,750	85,000	76,500	13,500	90,000
Services, Other Operating Expenses	5000-5999	492,363	299,022	791,385	443,493	304,871	748,364	440,000	275,000	715,000	445,000	275,000	720,000
Capital Outlay	6000-6999	-	101,851	101,851	-	10,500	10,500	0	10,500	10,500	0	10,500	10,500
Other Outgo	7100-7499	(150)	150	-	(150)	150	0	-150	150	0	-150	150	0
Total Expenditures		3,818,863	1,047,626	4,866,489	3,846,881	923,988	4,770,869	3,821,557	810,519	4,632,076	3,942,527	815,492	4,758,019
Excess (Deficiency)		461,362	(409,727)	51,635	379,273	(285,589)	93,684	344,162	(427,373)	(83,211)	305,254	(492,732)	(187,478)
* Transfers In	8910-8929	1,705,170		1,705,170	1,747,130		1,747,130	1,735,000		1,735,000	1,735,000		1,735,000
* Transfers Out (enter as negative)	7610-7629	(1,745,000)		(1,745,000)	(1,815,000)		(1,815,000)	(1,795,000)		(1,795,000)	(1,795,000)		(1,795,000)
Other Sources	8930-8979			-			-			-			-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contributions	8980-8999	(473,922)	473,922	0	(436,000)	436,000	-	(436,000)	436,000	-	(436,000)	436,000	-
Total Transfers/Other Uses		(513,752)	473,922	(39,830)	(503,870)	436,000	(67,870)	(496,000)	436,000	(60,000)	(496,000)	436,000	(60,000)
Net Increase (Decrease)		(52,390)	64,195	11,805	(124,597)	150,411	25,814	(151,838)	8,627	(143,211)	(190,746)	(56,732)	(247,478)
Fund Balance													
Beginning Balance		3,380,505	378,474	3,758,979	3,328,115	442,669	3,770,784	3,203,518	593,080	3,796,598	3,051,679	601,707	3,653,386
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		3,328,115	442,669	3,770,784	3,203,518	593,080	3,796,598	3,051,679	601,707	3,653,386	2,860,933	544,975	3,405,908
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	500		500	500		500	500		500	500		500
Stores (nonspendable)	9712			-			-			-			-
Restricted	9740		442,669	442,669		401,070	401,070		326,990	326,990		181,299	181,299
Committed	9760			-			-			-			-
Stabilization Arrangements (committed)	9750	2,400,000		2,400,000	2,400,000		2,400,000	2,000,000		2,000,000	2,000,000		2,000,000
Assigned	9780	319,487		319,487	731,537		731,537	224,996		224,996	154,041		154,041
Reserve for Econ.Uncert. (5% of Exp.)	9789	272,702		272,702	147,793		147,793	141,854		141,854	168,427		168,427
Unassigned/Unappropriated Amount	9790	335,426		335,426	(76,312)	192,010	115,699	684,329	274,717	959,046	537,965	363,676	901,641
Net Ending Balance		3,328,115	442,669	3,770,784	3,203,518	593,080	3,796,598	3,051,679	601,707	3,653,386	2,860,933	544,975	3,405,908
		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		
		5%			5%			5%			5%		
District Reserve for Economic Uncertainties:		272,702			147,793			141,854			168,427		

FUND: 14 Restricted Maintenance

		Previous Year	Current Year	Projection Year
Object Codes		2020-21	2021-22	2022-23
<u>Revenue</u>				
Transfer from General Fund	8091			\$25,000
Transfer from Fund 40	8919			
Interest	8660	\$448	\$500	\$500
Total Revenue		\$448	\$500	\$25,500
<u>Expenditures</u>				
Custodial Supplies	4370			
Repairs and Maintenance	5630	\$3,300		
Services and Operating Exp.	5800			
Professional Services - Property Management Fee	5830	\$523		
Professional Services - Tree work	5830	\$6,500	\$6,500	\$6,500
Other Outgo	7100-7499			
Total Expenditures		\$10,323	\$6,500	\$6,500
Net Increase (Decrease)		(\$9,875)	(\$6,000)	\$19,000
<u>Fund Balance</u>				
Beginning Balance		\$71,324	\$61,450	\$55,450
Audit Adjustment(s)				
Net Ending Balance		\$61,450	\$55,450	\$74,450

FUND: 17 Special Reserve Fund for Instructional Programs

		Previous Year	Current Year	Projection Year
Object Codes		2020-21	2020-21	2021-22
<u>Revenue</u>				
Interest	8660	\$3,356	\$3,500	\$3,500
Total Revenue		\$3,356	\$3,500	\$3,500
<u>Expenditures</u>				
Salaries & Benefits	1000-3999	\$0	\$0	\$0
Supplies, Svcs., Exp., & Capital Outlay	4000-6999	\$0	\$0	\$0
Chromebooks	4400			
Professional Development	5202	\$20,000		
Other Outgo	7100-7499			
Special Ed Settlement				
Total Expenditures		\$20,000	\$0	\$0
Net Increase (Decrease)		(\$16,644)	\$3,500	\$3,500
<u>Fund Balance</u>				
Beginning Balance		\$522,204	\$505,560	\$509,060
Audit Adjustment(s)				
Net Ending Balance		\$505,560	\$509,060	\$512,560

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

FUND: 40 Capital Outlay		Previous Year	Current Year	Projection Year
		2020-21	2021-22	2021-22
Object Codes				
Revenue				
Insurance payout re stolen tractor	8699			
Interest	8660	\$2,409	\$2,500	\$3,300
Total Revenue		\$2,409	\$2,500	\$3,300
Expenditures				
Remodel Tractor Shed	6200	\$10,079		
Replacement Tractor	6500	\$23,341		
Transfer to Fund 14 re Trees	7100-7499	\$0		
Total Expenditures		\$33,420	\$0	\$0
Net Increase (Decrease)		(\$31,011)	\$2,500	\$3,300
Fund Balance				
Beginning Balance		\$379,602	\$348,591	\$351,091
Audit Adjustment(s)				
Net Ending Balance		\$348,591	\$351,091	\$354,391

**HARMONY UNION SCHOOL DISTRICT
2021-22 Budget Development
Assumptions for Funds 01 and 03**

REVENUE

The 2021-22 Budget Development Projection is based on LCFF funding for 2021-22 through 2023-24

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

	2021-22	2022-23	2023-24
Harmony - FUND 01	\$52,945	\$31,510	\$27,107
Salmon Creek - FUND 03	\$133,949	\$101,329	\$73,055
TOTAL EPA @ Budget Development	\$186,894	\$132,839	\$100,162

ENROLLMENT AND UNDUPLICATED COUNTS

for Harmony Union School District TK - 1		2021-22	2022-23	2023-24
Enrollment		48	50	52
Unduplicated Counts		13	14	14
Pupil Percentage		0.27	0.28	0.27
for Salmon Creek Charter 2 - 8		2021-22	2022-23	2023-24
Enrollment		162	155	154
Unduplicated Counts		46	46	46
Pupil Percentage		0.28	0.30	0.30

ADA

ADA Calculation:		2021-22	2022-23	2023-24
District TK - 1		45.6	47.5	49.4
Charter 2 - 8		153.9	147.25	146.3
		199.50	194.75	195.70

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 Budget Development is 48.

Enrollment for the Charter School, grades 2nd through 8th, is 162.

This decrease has significantly affected funding. EPA funding has decreased from \$186,894 in 2021-22 to \$100,162 in 2023-24, which is a loss of \$86,732.

The District includes a transitional kindergarten in the counts for ADA and enrollment. The LCFF calculator as well as enrollment reported at Budget Development 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
Budget Developm		420.00	420.00	420.00

COLA

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

STRS and PERS

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

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

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 Budget Development are \$17,900 for out of district transportation and \$67,138 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 and are on-going.

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 Budget Development Projections with 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 Budget Development
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 two (2) planned certificated layoffs in 2022-23.
Administration Certificated salaries reflect the current configuration of Superintendent/Principal as well as the Assistant Principal/Curriculum Coordinator.
The district has 3 paraprofessional positions posted in Edjoin to cover current vacancies.

RETIREES

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 Budget Development. 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 Budget Development 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 \$1,747,130 for the 2021-22 school year, \$1,735,000 for the 2022-23 school year and \$1,735,000 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 Budget Development 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 Budget Development adoption to provide public review and discussion of the reserve. SB 858, the education budget trailer bill, includes reserve caps or limits if certain State revenue conditions are met.
A statement of reasons that substantiate the need for the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the Budget Development must be provided.

Budget Development STABILIZATION

Budget Development Stabilization: The HUSD Board recognizes that the Budget Development 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

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

Budget Projection

2021-22

LCFF Calculator

Harmony Union Elementary (70730) - 2021-22 Budget Development		6/17/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	3.00%	3.00%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$451,132	\$451,132	\$465,856	\$393,918	\$422,419	\$437,388	\$450,528	\$464,064	
Grade Span Adjustment	46,194	46,194	48,474	40,945	43,917	45,497	46,831	48,263	
Supplemental Grant	32,426	31,312	24,359	14,803	14,634	14,950	15,209	15,667	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$644,752	\$643,638	\$653,689	\$564,666	\$595,970	\$612,835	\$627,568	\$642,994	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	186,324	187,438	172,181	208,248	186,936	170,071	155,338	139,912	
Total LCFF Entitlement	\$831,076	\$831,076	\$825,870	\$772,914	\$782,906	\$782,906	\$782,906	\$782,906	
LCFF Entitlement Per ADA	\$ 14,192	\$ 14,192	\$ 14,345	\$ 16,272	\$ 15,848	\$ 15,848	\$ 15,848	\$ 15,848	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 536,753	\$ 523,122	\$ 523,123	\$ 523,122	\$ 523,123	\$ 523,123	\$ 523,123	\$ 529,777	
EPA (for LCFF Calculation purposes)	\$ 49,698	\$ 57,648	\$ 52,945	\$ 31,510	\$ 27,107	\$ 20,254	\$ 13,044	\$ 9,880	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 2,548,851	\$ 2,608,049	\$ 2,740,000	\$ 2,825,000	\$ 2,900,000	\$ 2,990,000	\$ 3,080,000	\$ 3,150,000	
In-Lieu of Property Taxes (Object Code 8096)	(2,304,226)	(2,357,743)	(2,490,198)	(2,606,718)	(2,667,324)	(2,750,471)	(2,833,261)	(2,896,871)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 244,625</i>	<i>\$ 250,306</i>	<i>\$ 249,802</i>	<i>\$ 218,282</i>	<i>\$ 232,676</i>	<i>\$ 239,529</i>	<i>\$ 246,739</i>	<i>\$ 253,129</i>	
TOTAL FUNDING	\$831,076	\$831,076	\$825,870	\$772,914	\$782,906	\$782,906	\$782,906	\$792,786	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,880	
Total LCFF Entitlement	\$831,076	\$831,076	\$825,870	\$772,914	\$782,906	\$782,906	\$782,906	\$782,906	

SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 49,698	\$ 57,648	\$ 52,945	\$ 31,510	\$ 27,107	\$ 20,254	\$ 13,044	\$ 9,880	
EPA, Current Year (Object Code 8012)	\$ 49,698	\$ 57,648	\$ 52,945	\$ 31,510	\$ 27,107	\$ 20,254	\$ 13,044	\$ 9,880	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ (3,613.00)	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

LCAP Percentage to Increase or Improve Services									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 683,650	\$ 684,764	\$ 686,511	\$ 643,111	\$ 653,272	\$ 652,956	\$ 652,697	\$ 652,239	
Supplemental and Concentration Grant funding in the LCAP year	\$ 32,426	\$ 31,312	\$ 24,359	\$ 14,803	\$ 14,634	\$ 14,950	\$ 15,209	\$ 15,667	
Percentage to Increase or Improve Services	4.74%	4.57%	3.55%	2.30%	2.24%	2.29%	2.33%	2.40%	

SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	61	40	48	50	52	50	52	52	
COE Enrollment	1	1	1	1	1	1	1	1	
Total Enrollment	62	41	49	51	53	51	53	53	
Unduplicated Pupil Count	19	7	7	7	7	7	7	7	
COE Unduplicated Pupil Count	1	1	1	1	1	1	1	1	
Total Unduplicated Pupil Count	20	8	8	8	8	8	8	8	
Rolling %, Supplemental Grant	32.6000%	31.4800%	23.6800%	17.0200%	15.6900%	15.4800%	15.2900%	15.2900%	
Rolling %, Concentration Grant	32.6000%	31.4800%	23.6800%	17.0200%	15.6900%	15.4800%	15.2900%	15.2900%	

SUMMARY OF LCFF ADA									
Prior Year ADA for the Hold Harmless - (net of current year charter shift)									
Grades TK-3	55.11	57.57	57.57	45.60	47.50	49.40	47.50	49.40	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	55.11	57.57	57.57	45.60	47.50	49.40	47.50	49.40	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	55.11	57.57	57.57	45.60	47.50	49.40	47.50	49.40	
Current Year ADA									
Grades TK-3	57.57	57.57	45.60	47.50	49.40	47.50	49.40	49.40	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	57.57	57.57	45.60	47.50	49.40	47.50	49.40	49.40	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	57.57	57.57	45.60	47.50	49.40	47.50	49.40	49.40	
Change in LCFF ADA (excludes NSS ADA)	2.46	-	(11.97)	1.90	1.90	(1.90)	1.90	-	
	Increase	No Change	Decline	Increase	Increase	Decline	Increase	No Change	
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	57.57	57.57	57.57	47.50	49.40	49.40	49.40	49.40	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	57.57	57.57	57.57	47.50	49.40	49.40	49.40	49.40	
	Current	Current	Prior	Current	Current	Prior	Current	Current	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	

Harmony Union Elementary (70730) - 2021-22 Budget Development	6/17/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated								
Grades TK-3	0.10	0.10	-	-	-	-	-	-
Grades 4-6	0.89	0.89	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	0.99	0.99	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	57.67	57.67	45.60	47.50	49.40	47.50	49.40	49.40
Grades 4-6	0.89	0.89	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	58.56	58.56	45.60	47.50	49.40	47.50	49.40	49.40
TOTAL FUNDED ADA								
Grades TK-3	57.67	57.67	57.57	47.50	49.40	49.40	49.40	49.40
Grades 4-6	0.89	0.89	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total	58.56	58.56	57.57	47.50	49.40	49.40	49.40	49.40
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	11.97	-	-	1.90	-	-

PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	9,057	\$	9,038	\$	9,357	\$	9,467	\$	9,736	\$	10,078	\$	10,376	\$	10,688
Grades 4-6	\$	8,328	\$	8,310	\$	8,603	\$	8,705	\$	8,952	\$	9,265	\$	9,540	\$	9,827
Grades 7-8	\$	8,575	\$	8,557	\$	8,859	\$	8,963	\$	9,218	\$	9,541	\$	9,823	\$	10,118
Grades 9-12	\$	10,196	\$	10,175	\$	10,533	\$	10,657	\$	10,959	\$	11,344	\$	11,680	\$	12,030
Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551	\$	8,854	\$	9,120	\$	9,394
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	9,257	\$	9,535
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,532	\$	9,818
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	11,046	\$	11,377
Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889	\$	921	\$	948	\$	977
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	287	\$	296
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,503	\$	8,934	\$	9,155	\$	9,440	\$	9,775	\$	10,068	\$	10,371
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	9,257	\$	9,535
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,532	\$	9,818
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	10,306	\$	10,626	\$	11,003	\$	11,333	\$	11,673
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551	\$	8,854	\$	9,120	\$	9,394
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	9,257	\$	9,535
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,532	\$	9,818
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	11,046	\$	11,377
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889	\$	921	\$	948	\$	977
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	287	\$	296
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%		20%		20%		20%		20%
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	1,831	\$	1,888	\$	1,955	\$	2,014	\$	2,074
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,684	\$	1,736	\$	1,797	\$	1,851	\$	1,907
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,734	\$	1,788	\$	1,851	\$	1,906	\$	1,964
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,061	\$	2,125	\$	2,201	\$	2,267	\$	2,335
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	554	\$	535	\$	423	\$	312	\$	296	\$	303	\$	308	\$	317
Grades 4-6	\$	510	\$	492	\$	389	\$	287	\$	272	\$	278	\$	283	\$	292
Grades 7-8	\$	525	\$	507	\$	401	\$	295	\$	280	\$	287	\$	291	\$	300
Grades 9-12	\$	624	\$	603	\$	476	\$	351	\$	333	\$	341	\$	347	\$	357
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP		50%		50%		50%		50%		50%		50%		50%		50%
Grades TK-3	\$	4,252	\$	4,252	\$	4,467	\$	4,578	\$	4,720	\$	4,888	\$	5,034	\$	5,186
Grades 4-6	\$	3,909	\$	3,909	\$	4,107	\$	4,209	\$	4,340	\$	4,494	\$	4,629	\$	4,768
Grades 7-8	\$	4,025	\$	4,025	\$	4,229	\$	4,334	\$	4,469	\$	4,627	\$	4,766	\$	4,909
Grades 9-12	\$	4,786	\$	4,786	\$	5,029	\$	5,153	\$	5,313	\$	5,502	\$	5,667	\$	5,837
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Salmon Creek School - A Charter (6110639) - 2021-22 Budget Development						6/17/2021	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING							
General Assumptions							
COLA & Augmentation	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	-	-	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	-	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement							
Base Grant	\$1,362,124	\$1,232,786	\$1,232,786	\$1,267,264	\$1,244,656	\$1,276,502	
Grade Span Adjustment	47,832	34,331	34,331	40,795	33,575	33,782	
Supplemental Grant	88,348	79,145	77,445	82,015	77,180	78,460	
Concentration Grant	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,498,304	\$1,346,262	\$1,344,562	\$1,390,074	\$1,355,411	\$1,388,744	
Miscellaneous Adjustments	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	
Total LCFF Entitlement	\$1,498,304	\$1,346,262	\$1,344,562	\$1,390,074	\$1,355,411	\$1,388,744	
LCFF Entitlement Per ADA	\$ 8,351	\$ 8,568	\$ 8,557	\$ 9,032	\$ 9,205	\$ 9,492	
Components of LCFF By Object Code							
State Aid (Object Code 8011)	\$ 581,231	\$ 557,776	\$ 526,003	\$ 588,341	\$ 588,321	\$ 626,603	
EPA (for LCFF calculation purposes)	\$ 245,113	\$ 132,099	\$ 146,927	\$ 133,949	\$ 90,423	\$ 73,055	
<i>Local Revenue Sources:</i>							
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 671,960	\$ 656,387	\$ 671,632	\$ 667,784	\$ 676,667	\$ 689,086	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	\$1,498,304	\$1,346,262	\$1,344,562	\$1,390,074	\$1,355,411	\$1,388,744	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$1,498,304	\$1,346,262	\$1,344,562	\$1,390,074	\$1,355,411	\$1,388,744	
SUMMARY OF EPA							
% of Adjusted Revenue Limit - Annual	30.74345708%	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	30.5070954%	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF calculation purposes)	\$ 245,113	\$ 132,099	\$ 146,927	\$ 133,949	\$ 90,423	\$ 73,055	
EPA, Current Year (Object Code 8012)	\$ 256,664	\$ 132,099	\$ 146,927	\$ 133,949	\$ 90,423	\$ 73,055	
(P-2 plus Current Year Accrual)							
EPA, Prior Year Adjustment (Object Code 8019)	\$ 532.00	\$ (11,551.00)	\$ 1,004.00	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)							
Accrual (from Data Entry tab)	-	-	-	-	-	-	
LCAP Percentage to Increase or Improve Services							
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 1,409,956	\$ 1,267,117	\$ 1,267,117	\$ 1,308,059	\$ 1,278,231	\$ 1,310,284	
Supplemental and Concentration Grant funding in the LCAP year	\$ 88,348	\$ 79,145	\$ 77,445	\$ 82,015	\$ 77,180	\$ 78,460	
Percentage to Increase or Improve Services	6.27%	6.25%	6.11%	6.27%	6.04%	5.99%	
SUMMARY OF STUDENT POPULATION							
Unduplicated Pupil Population							
Enrollment	191	166	160	162	155	154	
COE Enrollment	-	-	-	-	-	-	
Total Enrollment	191	166	160	162	155	154	
Unduplicated Pupil Count	54	55	49	49	46	46	
COE Unduplicated Pupil Count	-	-	-	-	-	-	
Total Unduplicated Pupil Count	54	55	49	49	46	46	
Rolling %, Supplemental Grant	31.3300%	31.2300%	30.5600%	31.3500%	30.1900%	29.9400%	
Rolling %, Concentration Grant	31.3300%	31.2300%	30.5600%	23.6800%	17.0200%	15.6900%	
SUMMARY OF LCFF ADA							
Prior Year ADA for the Hold Harmless - (net of current year charter shift)							
Grades TK-3	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
LCFF Subtotal	-	-	-	-	-	-	
NSS	-	-	-	-	-	-	
Combined Subtotal	-	-	-	-	-	-	
Current Year ADA							
Grades TK-3	61.64	42.86	42.86	48.45	38.95	38.00	
Grades 4-6	70.50	74.12	74.12	68.40	68.40	63.65	
Grades 7-8	47.28	40.15	40.15	37.05	39.90	44.65	
Grades 9-12	-	-	-	-	-	-	
LCFF Subtotal	179.42	157.13	157.13	153.90	147.25	146.30	
NSS	-	-	-	-	-	-	
Combined Subtotal	179.42	157.13	157.13	153.90	147.25	146.30	
Change in LCFF ADA (excludes NSS ADA)							
	179.42	157.13	157.13	153.90	147.25	146.30	
	Increase	Increase	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless							
Grades TK-3	61.64	42.86	42.86	48.45	38.95	38.00	
Grades 4-6	70.50	74.12	74.12	68.40	68.40	63.65	
Grades 7-8	47.28	40.15	40.15	37.05	39.90	44.65	
Grades 9-12	-	-	-	-	-	-	
Subtotal	179.42	157.13	157.13	153.90	147.25	146.30	
	Current	Current	Current	Current	Current	Current	
Funded NSS ADA							
Grades TK-3	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	
	Prior	Prior	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated							
Grades TK-3	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	
ACTUAL ADA (Current Year Only)							
Grades TK-3	61.64	42.86	42.86	48.45	38.95	38.00	
Grades 4-6	70.50	74.12	74.12	68.40	68.40	63.65	
Grades 7-8	47.28	40.15	40.15	37.05	39.90	44.65	
Grades 9-12	-	-	-	-	-	-	
Total Actual ADA	179.42	157.13	157.13	153.90	147.25	146.30	
TOTAL FUNDED ADA							
Grades TK-3	61.64	42.86	42.86	48.45	38.95	38.00	
Grades 4-6	70.50	74.12	74.12	68.40	68.40	63.65	
Grades 7-8	47.28	40.15	40.15	37.05	39.90	44.65	
Grades 9-12	-	-	-	-	-	-	
Total	179.42	157.13	157.13	153.90	147.25	146.30	
Funded Difference (Funded ADA less Actual ADA)							
	-	-	-	-	-	-	

Salmon Creek School - A Charter (6110639) - 2021-22 Budget Development		6/17/2021				
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 8,751	\$ 9,034	\$ 9,023	\$ 9,494	\$ 9,708	\$ 10,005
Grades 4-6	\$ 8,045	\$ 8,306	\$ 8,296	\$ 8,729	\$ 8,926	\$ 9,200
Grades 7-8	\$ 8,284	\$ 8,553	\$ 8,542	\$ 8,988	\$ 9,191	\$ 9,473
Grades 9-12	\$ 9,850	\$ 10,170	\$ 10,157	\$ 10,688	\$ 10,928	\$ 11,262
Base Grants						
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment						
Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,503	\$ 8,934	\$ 9,155	\$ 9,440
Grades 4-6	\$ 7,818	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,572	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626
Prorated Base Grants						
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment						
Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 31.33%	\$ 31.23%	\$ 30.56%	\$ 31.35%	\$ 30.19%	\$ 29.94%
Grades 4-6	\$ 516	\$ 531	\$ 520	\$ 560	\$ 553	\$ 565
Grades 7-8	\$ 474	\$ 488	\$ 478	\$ 515	\$ 508	\$ 520
Grades 9-12	\$ 488	\$ 503	\$ 492	\$ 530	\$ 523	\$ 535
Grades 9-12	\$ 581	\$ 598	\$ 585	\$ 631	\$ 622	\$ 636
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP	50%	50%	50%	50%	50%	50%
Grades TK-3	\$ 4,118	\$ 4,252	\$ 4,252	\$ 4,467	\$ 4,578	\$ 4,720
Grades 4-6	\$ 3,786	\$ 3,909	\$ 3,909	\$ 4,107	\$ 4,209	\$ 4,340
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,025	\$ 4,229	\$ 4,334	\$ 4,469
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,786	\$ 5,029	\$ 5,153	\$ 5,313
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Harmony
Union School District

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

Budget Projection

2021-22

FORM A

Average Daily Attendance

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	57.57	57.57	57.57	57.57	57.57	57.57
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	57.57	57.57	57.57	57.57	57.57	57.57
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.00	1.00	1.00	1.00	1.00	1.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.00	1.00	1.00	1.00	1.00	1.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	58.57	58.57	58.57	58.57	58.57	58.57
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	157.13	157.13	157.13	153.90	153.90	153.90
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.00	1.00	1.00	1.00	1.00	1.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	1.00	1.00	1.00	1.00	1.00	1.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	158.13	158.13	158.13	154.90	154.90	154.90
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	158.13	158.13	158.13	154.90	154.90	154.90



Harmony
Union School District

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

Budget Projection

2021-22

Enrollment Projections

ENROLLMENT ACTUALS AND PROJECTIONS
Budget Projections 2021-22

Grade	Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Actuals	Est.	Est.	Est.
		2020-21	2021-22	2022-23	2023-24								
TK		22	17	9	9	6	10	13	7	6	8	10	12
K		21	27	23	34	30	20	31	21	13	20	20	20
1		22	22	25	19	33	30	20	34	21	20	20	20
Total Elementary		65	66	57	62	69	60	64	62	40	48	50	52
		0.00%	1.54%	-13.64%	8.77%	11.29%	-13.04%	6.67%	-3.13%	-35.48%	-22.58%	-19.35%	30.00%
Grade	Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Est.	Est.	Est.	Est.
		2020-21	2021-22	2022-23	2022-23								
2		20	22	21	25	20	35	32	18	32	21	20	20
3		19	24	18	22	25	22	35	27	14	30	21	20
4		28	23	24	22	27	28	25	31	24	20	28	21
5		24	27	23	27	24	25	24	22	24	26	20	26
6		14	23	18	24	31	25	23	25	18	26	24	20
7		19	16	27	21	26	31	22	23	20	20	22	22
8		24	16	18	27	24	27	29	19	15	19	20	25
Total Charter		148	151	149	168	177	193	190	165	147	162	155	154
S.C. Middle		0.00%	2.03%	-1.32%	12.75%	5.36%	9.04%	-1.55%	-13.16%	-10.91%	-1.82%	-6.06%	4.76%
Total Reg Ed		213	217	206	230	246	253	254	227	187	210	205	206
		0.00%	1.88%	-5.07%	11.65%	6.96%	2.85%	0.40%	-10.63%	-17.62%	-7.49%	-9.69%	10.16%
TOTAL DIST.		213	217	206	230	246	253	254	227	187	210	205	206
		0.00%	1.88%	-5.07%	11.65%	6.96%	2.85%	0.40%	-10.63%	-17.62%	-7.49%	-9.69%	10.16%
Projected ADA: Enrollment x 95%		202.35	206.15	195.70	218.50	233.70	236.56	241.30	215.65	177.65	199.50	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	178.55	200.4	195.65	196.6
		0.00%	1.88%	-5.07%	11.65%	6.96%	1.22%	2.01%	-10.63%	-17.62%	-7.49%	-9.69%	10.16%

ACTUAL Prior Year P-2 ADA	
District	57.57
Spec Ed	1.00
Charter	157.13
TOTAL	215.70

Estimated ADA for 2021-22	
District	45.60
Spec Ed	1.00
Charter	153.90
TOTAL	200.50



Harmony
Union School District

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

Budget Projection

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	55	56		
Charter School	179	179		
Total ADA	234	235	N/A	Met
Second Prior Year (2019-20)				
District Regular	58	58		
Charter School	157	157		
Total ADA	215	215	0.0%	Met
First Prior Year (2020-21)				
District Regular	58	58		
Charter School	158	158		
Total ADA	216	216	0.0%	Met
Budget Year (2021-22)				
District Regular	46			
Charter School	155			
Total ADA	201			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		459	652	
Charter School		191		
Total Enrollment		650	652	N/A
Second Prior Year (2019-20)				
District Regular		427	613	
Charter School		166		
Total Enrollment		593	613	N/A
First Prior Year (2020-21)				
District Regular		417	613	
Charter School		160		
Total Enrollment		577	613	N/A
Budget Year (2021-22)				
District Regular		478		
Charter School		162		
Total Enrollment		640		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	55	652	
Charter School	179	0	
Total ADA/Enrollment	234	652	35.9%
Second Prior Year (2019-20)			
District Regular	58	613	
Charter School	157		
Total ADA/Enrollment	215	613	35.1%
First Prior Year (2020-21)			
District Regular	58	613	
Charter School	158		
Total ADA/Enrollment	216	613	35.2%
		Historical Average Ratio:	35.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		35.9%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	46	478		
Charter School	155	162		
Total ADA/Enrollment	201	640	31.4%	Met
1st Subsequent Year (2022-23)				
District Regular	48	50		
Charter School	147	155		
Total ADA/Enrollment	195	205	95.1%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	49	52		
Charter School	146	154		
Total ADA/Enrollment	195	206	94.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district uses a 0.95% enrollment numbers to calculate ADA. This is the past practice of the district. The large decrease in the 2021-22 ADA is due to using 2020-21 LEA numbers.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	216.70	201.50	194.75	195.70
b. Prior Year ADA (Funded)		216.70	201.50	194.75
c. Difference (Step 1a minus Step 1b)		(15.20)	(6.75)	0.95
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-7.01%	-3.35%	0.49%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		4,097,647.00	4,137,224.00	4,063,661.00
b1. COLA percentage		1.70%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		69,660.00	102,603.16	126,379.86
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.70%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-5.31%	-0.87%	3.60%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-6.31% to -4.31%	-1.87% to .13%	2.60% to 4.60%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,608,021.84	2,740,000.00	2,825,000.00	2,900,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,713,936.84	5,928,358.00	5,985,418.00	6,096,201.00
District's Projected Change in LCFF Revenue:		3.75%	0.96%	1.85%
LCFF Revenue Standard:		-6.31% to -4.31%	-1.87% to .13%	2.60% to 4.60%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The major variances in LCFF Funding are due to the fluctuation in ADA from year to year. Enrollment changes annually due to the District's TK Program and the inter-district transfers for all grade levels. The District is maintaining enrollment and having to turn away students due to the impact of class size. The District has one class per grade-level. Every grade level is evaluated prior to allowing additional students to enroll that each class. Pathways Charter ADA also affects the amount of LCFF Funding the District receives.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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)	3,087,605.26	3,818,713.30	80.9%
	Historical Average Ratio:		81.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	5.0%	5.0%	5.0%
	76.5% to 86.5%	76.5% to 86.5%	76.5% to 86.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	3,315,438.07	3,846,731.07	86.2%	Met
1st Subsequent Year (2022-23)	3,225,802.67	3,705,652.67	87.1%	Not Met
2nd Subsequent Year (2023-24)	3,330,338.67	3,820,188.67	87.2%	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(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The district plans to hire unrestricted staff to assist in classrooms and in the garden.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-5.31%	-0.87%	3.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.31% to 4.69%	-10.87% to 9.13%	-6.40% to 13.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.31% to -3.1%	-5.87% to 4.13%	-1.40% to 8.60%

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

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	295,713.00		
Budget Year (2021-22)	296,064.00	0.12%	Yes
1st Subsequent Year (2022-23)	160,204.00	-45.89%	Yes
2nd Subsequent Year (2023-24)	100,000.00	-37.58%	Yes

Explanation:
(required if Yes)

For budget years 21-22 and 22-23, the district will receive ESSER Funds due to students returning to campus post-COVID/Distance Learning.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	322,679.00		
Budget Year (2021-22)	298,860.00	-7.38%	No
1st Subsequent Year (2022-23)	200,000.00	-33.08%	Yes
2nd Subsequent Year (2023-24)	200,000.00	0.00%	No

Explanation:
(required if Yes)

For budget year 21-22, the district will receive IPI and ELO Grants due to students returning to campus post-COVID/Distance Learning.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	201,318.00		
Budget Year (2021-22)	132,405.00	-34.23%	Yes
1st Subsequent Year (2022-23)	125,000.00	-5.59%	No
2nd Subsequent Year (2023-24)	125,000.00	0.00%	No

Explanation:
(required if Yes)

Budget year 21-22 is less than prior year due to less COVID Grants being offered.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	358,329.27		
Budget Year (2021-22)	103,200.00	-71.20%	Yes
1st Subsequent Year (2022-23)	85,000.00	-17.64%	Yes
2nd Subsequent Year (2023-24)	90,000.00	5.88%	No

Explanation:
(required if Yes)

The district materials and supplies cost skyrocketed during COVID. The district plans to cut costs in out years 22-23 and 23-24.

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

First Prior Year (2020-21)	791,385.00		
Budget Year (2021-22)	748,364.00	-5.44%	No
1st Subsequent Year (2022-23)	715,000.00	-4.46%	No
2nd Subsequent Year (2023-24)	720,000.00	0.70%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	819,710.00		
Budget Year (2021-22)	727,329.00	-11.27%	Met
1st Subsequent Year (2022-23)	485,204.00	-33.29%	Not Met
2nd Subsequent Year (2023-24)	425,000.00	-12.41%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	1,149,714.27		
Budget Year (2021-22)	851,564.00	-25.93%	Not Met
1st Subsequent Year (2022-23)	800,000.00	-6.06%	Met
2nd Subsequent Year (2023-24)	810,000.00	1.25%	Met

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

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

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

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

For budget years 21-22 and 22-23, the district will receive ESSER Funds due to students returning to campus post-COVID/Distance Learning.

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

For budget year 21-22, the district will receive IPI and ELO Grants due to students returning to campus post-COVID/Distance Learning.

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

Budget year 21-22 is less than prior year due to less COVID Grants being offered.

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

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

The district materials and supplies cost skyrocketed during COVID. The district plans to cut costs in out years 22-23 and 23-24.

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

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	6,434,869.41			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	6,434,869.41	193,046.08	36,000.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	2,400,000.00	0.00	2,906,703.70
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	260,563.00	0.00	154,513.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	973,045.94	3,571,714.88	681,318.84
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(16,917.75)	0.00
e. Available Reserves (Lines 1a through 1d)	3,633,608.94	3,554,797.13	3,742,535.54
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,211,267.36	7,178,794.64	6,611,488.99
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	5,211,267.36	7,178,794.64	6,611,488.99
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	69.7%	49.5%	56.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	23.2%	16.5%	18.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	272,993.88	4,313,188.56	N/A	Met
Second Prior Year (2019-20)	(61,894.06)	6,165,085.69	1.0%	Met
First Prior Year (2020-21)	(52,240.21)	5,563,713.30	0.9%	Met
Budget Year (2021-22) (Information only)	(124,447.07)	5,661,731.07		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	3,187,150.58	3,361,115.06	N/A	Met
Second Prior Year (2019-20)	3,479,975.33	3,634,108.94	N/A	Met
First Prior Year (2020-21)	3,307,394.10	3,572,214.88	N/A	Met
Budget Year (2021-22) (Information only)	3,519,974.67			

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

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	201	195	196
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

Yes

	Budget Year (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 MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	6,585,869.41	6,427,076.28	6,553,019.28
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)	6,585,869.41	6,427,076.28	6,553,019.28
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	329,293.47	321,353.81	327,650.96
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	329,293.47	321,353.81	327,650.96

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, 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 MYP, Line E1b)	147,793.00	141,854.00	168,427.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	111,449.03	559,545.93	502,140.26
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	510,203.70	513,571.04	516,960.61
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,169,445.73	3,614,970.97	3,587,527.87
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	48.12%	56.25%	54.75%
District's Reserve Standard (Section 10B, Line 7):	329,293.47	321,353.81	327,650.96
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(473,921.75)			
Budget Year (2021-22)	(436,000.00)	(37,921.75)	-8.0%	Met
1st Subsequent Year (2022-23)	(436,000.00)	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	(436,000.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	1,705,170.00			
Budget Year (2021-22)	1,747,130.00	41,960.00	2.5%	Met
1st Subsequent Year (2022-23)	1,735,000.00	(12,130.00)	-0.7%	Met
2nd Subsequent Year (2023-24)	1,735,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	1,745,000.00			
Budget Year (2021-22)	1,815,000.00	70,000.00	4.0%	Met
1st Subsequent Year (2022-23)	1,795,000.00	(20,000.00)	-1.1%	Met
2nd Subsequent Year (2023-24)	1,795,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	30	General Obligation Bond	Fund 51	6,301,889
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

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

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

On February 20, 2020, the District issued the second series in the amount of \$3,000,000. The bonds were issued as \$315,000 serial bonds maturing on August 1, 2022 at an interest rate of 3.00% and \$2,685,000 term bonds maturing between August 1, 2035 and August 1, 2049 with an interest rate of 3.00%.

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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	829,497.00
b. OPEB plan(s) fiduciary net position (if applicable)	552,449.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	277,048.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

Data must be entered.

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	27,130.00	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)	27,130.00	15,000.00	15,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget 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	16.0	15.0	15.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district is unsettled on any given raises.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	15,995		
	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Yes	Yes	Yes
	350,856	356,126	373,933
	96.0%	96.0%	96.0%
	2.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Yes	Yes	Yes
	32,633	33,429	34,245
	2.4%	2.4%	2.4%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Yes	Yes	Yes
	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	18.0	20.0	20.0	20.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district is unsettled on any given raises.

Negotiations Settled

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

8,748

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
193,396	203,066	213,220
90.0%	90.0%	90.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
7,500	7,500	7,500
3.0%	3.0%	3.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The district is unsettled on any given raises.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	71,748	63,063	66,216
Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
Percent projected change in H&W cost over prior year	2.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	9,250	9,528	9,813
Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- 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 Budget Criteria and Standards Review



Harmony
Union School District

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

Budget Projection

2021-22

FORM 01

General Fund Summary

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,065,878.84	32,535.00	4,098,413.84	4,105,944.00	31,280.00	4,137,224.00	0.9%
2) Federal Revenue		8100-8299	20,008.00	275,705.00	295,713.00	0.00	296,064.00	296,064.00	0.1%
3) Other State Revenue		8300-8599	43,363.00	279,316.00	322,679.00	36,910.00	261,950.00	298,860.00	-7.4%
4) Other Local Revenue		8600-8799	150,975.00	50,343.00	201,318.00	83,300.00	49,105.00	132,405.00	-34.2%
5) TOTAL, REVENUES			4,280,224.84	637,899.00	4,918,123.84	4,226,154.00	638,399.00	4,864,553.00	-1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,452,164.76	179,055.29	1,631,220.05	1,506,745.99	194,735.43	1,701,481.42	4.3%
2) Classified Salaries		2000-2999	652,929.60	107,418.36	760,347.96	696,347.68	129,631.18	825,978.86	8.6%
3) Employee Benefits		3000-3999	982,510.90	240,844.71	1,223,355.61	1,112,344.40	269,000.73	1,381,345.13	12.9%
4) Books and Supplies		4000-4999	238,895.17	119,434.10	358,329.27	87,950.00	15,250.00	103,200.00	-71.2%
5) Services and Other Operating Expenditures		5000-5999	492,362.87	299,022.13	791,385.00	443,493.00	304,871.00	748,364.00	-5.4%
6) Capital Outlay		6000-6999	0.00	101,851.10	101,851.10	0.00	10,500.00	10,500.00	-89.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,818,713.30	1,047,775.69	4,866,488.99	3,846,731.07	924,138.34	4,770,869.41	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			461,511.54	(409,876.69)	51,634.85	379,422.93	(285,739.34)	93,683.59	81.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,705,170.00	0.00	1,705,170.00	1,747,130.00	0.00	1,747,130.00	2.5%
b) Transfers Out		7600-7629	1,745,000.00	0.00	1,745,000.00	1,815,000.00	0.00	1,815,000.00	4.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(473,921.75)	473,921.75	0.00	(436,000.00)	436,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(513,751.75)	473,921.75	(39,830.00)	(503,870.00)	436,000.00	(67,870.00)	70.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,240.21)	64,045.06	11,804.85	(124,447.07)	150,260.66	25,813.59	118.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,572,214.88	186,763.84	3,758,978.72	3,519,974.67	250,808.90	3,770,783.57	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,572,214.88	186,763.84	3,758,978.72	3,519,974.67	250,808.90	3,770,783.57	0.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,572,214.88	186,763.84	3,758,978.72	3,519,974.67	250,808.90	3,770,783.57	0.3%
2) Ending Balance, June 30 (E + F1e)			3,519,974.67	250,808.90	3,770,783.57	3,395,527.60	401,069.56	3,796,597.16	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,249.26	0.00	4,249.26	4,249.00	0.00	4,249.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	250,808.90	250,808.90	0.00	401,069.56	401,069.56	59.9%
c) Committed									
Stabilization Arrangements		9750	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.0%
Other Commitments		9760	9,458.69	0.00	9,458.69	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments		9780	269,934.88	0.00	269,934.88	731,536.57	0.00	731,536.57	171.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	154,513.00	0.00	154,513.00	147,793.00	0.00	147,793.00	-4.3%
Unassigned/Unappropriated Amount		9790	681,318.84	0.00	681,318.84	111,449.03	0.00	111,449.03	-83.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,234,142.88	(156,418.68)	3,077,724.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	500.00	0.00	500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,479.64	0.00	3,479.64				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	45,405.00	0.00	45,405.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	4,249.26	0.00	4,249.26				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,287,776.78	(156,418.68)	3,131,358.10				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(54,652.61)	27.99	(54,624.62)				
2) Due to Grantor Governments		9590	0.00	27.99	27.99				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(54,652.61)	55.98	(54,596.63)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,342,429.39	(156,474.66)	3,185,954.73				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,901,340.00	0.00	2,901,340.00	3,001,464.00	0.00	3,001,464.00	3.5%
Education Protection Account State Aid - Current Year		8012	204,575.00	0.00	204,575.00	186,894.00	0.00	186,894.00	-8.6%
State Aid - Prior Years		8019	794.00	0.00	794.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	14,490.00	0.00	14,490.00	24,400.00	0.00	24,400.00	68.4%
Timber Yield Tax		8022	2,800.00	0.00	2,800.00	3,000.00	0.00	3,000.00	7.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,510,531.00	0.00	2,510,531.00	2,630,400.00	0.00	2,630,400.00	4.8%
Unsecured Roll Taxes		8042	80,228.00	0.00	80,228.00	82,200.00	0.00	82,200.00	2.5%
Prior Years' Taxes		8043	(27.16)	0.00	(27.16)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,714,730.84	0.00	5,714,730.84	5,928,358.00	0.00	5,928,358.00	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,648,852.00)	0.00	(1,648,852.00)	(1,822,414.00)	0.00	(1,822,414.00)	10.5%
Property Taxes Transfers		8097	0.00	32,535.00	32,535.00	0.00	31,280.00	31,280.00	-3.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,065,878.84	32,535.00	4,098,413.84	4,105,944.00	31,280.00	4,137,224.00	0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	(9,374.00)	(9,374.00)	0.00	34,652.00	34,652.00	-469.7%
Special Education Discretionary Grants		8182	0.00	235.00	235.00	0.00	927.00	927.00	294.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		30,277.00	30,277.00		32,763.00	32,763.00	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,951.00	5,951.00		5,951.00	5,951.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,008.00	238,616.00	258,624.00	0.00	211,771.00	211,771.00	-18.1%
TOTAL, FEDERAL REVENUE			20,008.00	275,705.00	295,713.00	0.00	296,064.00	296,064.00	0.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,488.00	0.00	4,488.00	6,985.00	0.00	6,985.00	55.6%
Lottery - Unrestricted and Instructional Materials		8560	32,205.00	10,520.00	42,725.00	29,925.00	9,775.00	39,700.00	-7.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,670.00	268,796.00	275,466.00	0.00	252,175.00	252,175.00	-8.5%
TOTAL, OTHER STATE REVENUE			43,363.00	279,316.00	322,679.00	36,910.00	261,950.00	298,860.00	-7.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,140.00	0.00	25,140.00	25,000.00	0.00	25,000.00	-0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	125,835.00	1,500.00	127,335.00	58,300.00	1,500.00	59,800.00	-53.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		48,843.00	48,843.00		47,605.00	47,605.00	-2.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,975.00	50,343.00	201,318.00	83,300.00	49,105.00	132,405.00	-34.2%
TOTAL, REVENUES			4,280,224.84	637,899.00	4,918,123.84	4,226,154.00	638,399.00	4,864,553.00	-1.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,203,233.53	165,464.46	1,368,697.99	1,251,590.59	194,735.43	1,446,326.02	5.7%
Certificated Pupil Support Salaries		1200	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	248,931.23	3,590.83	252,522.06	255,155.40	0.00	255,155.40	1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,452,164.76	179,055.29	1,631,220.05	1,506,745.99	194,735.43	1,701,481.42	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	305,883.28	106,774.98	412,658.26	357,196.71	129,631.18	486,827.89	18.0%
Classified Support Salaries		2200	109,959.42	0.00	109,959.42	109,492.56	0.00	109,492.56	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	94,137.12	0.00	94,137.12	96,961.20	0.00	96,961.20	3.0%
Clerical, Technical and Office Salaries		2400	132,949.78	643.38	133,593.16	132,697.21	0.00	132,697.21	-0.7%
Other Classified Salaries		2900	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			652,929.60	107,418.36	760,347.96	696,347.68	129,631.18	825,978.86	8.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	244,874.24	172,223.79	417,098.03	254,996.29	181,887.74	436,884.03	4.7%
PERS		3201-3202	127,257.77	12,523.85	139,781.62	145,366.12	12,464.71	157,830.83	12.9%
OASDI/Medicare/Alternative		3301-3302	68,782.65	6,884.70	75,667.35	80,593.44	7,832.74	88,426.18	16.9%
Health and Welfare Benefits		3401-3402	467,298.02	46,684.47	513,982.49	538,722.77	60,234.79	598,957.56	16.5%
Unemployment Insurance		3501-3502	1,063.93	97.72	1,161.65	26,602.77	3,275.89	29,878.66	2472.1%
Workers' Compensation		3601-3602	26,676.77	2,430.18	29,106.95	27,214.93	3,304.86	30,519.79	4.9%
OPEB, Allocated		3701-3702	35,170.00	0.00	35,170.00	27,130.00	0.00	27,130.00	-22.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,387.52	0.00	11,387.52	11,718.08	0.00	11,718.08	2.9%
TOTAL, EMPLOYEE BENEFITS			982,510.90	240,844.71	1,223,355.61	1,112,344.40	269,000.73	1,381,345.13	12.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	30,375.70	21,209.30	51,585.00	12,000.00	0.00	12,000.00	-76.7%
Books and Other Reference Materials		4200	23,137.00	7,525.00	30,662.00	0.00	2,500.00	2,500.00	-91.8%
Materials and Supplies		4300	93,546.98	62,009.46	155,556.44	59,050.00	10,350.00	69,400.00	-55.4%
Noncapitalized Equipment		4400	91,635.49	28,690.34	120,325.83	16,900.00	2,400.00	19,300.00	-84.0%
Food		4700	200.00	0.00	200.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			238,895.17	119,434.10	358,329.27	87,950.00	15,250.00	103,200.00	-71.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	199,091.71	176,054.00	375,145.71	176,248.00	219,100.00	395,348.00	5.4%
Travel and Conferences		5200	19,571.00	13,620.00	33,191.00	24,850.00	250.00	25,100.00	-24.4%
Dues and Memberships		5300	24,237.42	0.00	24,237.42	16,830.00	0.00	16,830.00	-30.6%
Insurance		5400 - 5450	32,515.00	0.00	32,515.00	39,645.00	0.00	39,645.00	21.9%
Operations and Housekeeping Services		5500	34,952.00	1,100.00	36,052.00	37,870.00	1,100.00	38,970.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,210.00	11,855.00	16,065.00	2,000.00	9,150.00	11,150.00	-30.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	152,741.29	86,572.03	239,313.32	102,500.00	75,271.00	177,771.00	-25.7%
Communications		5900	25,044.45	9,821.10	34,865.55	43,550.00	0.00	43,550.00	24.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			492,362.87	299,022.13	791,385.00	443,493.00	304,871.00	748,364.00	-5.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	101,851.10	101,851.10	0.00	10,500.00	10,500.00	-89.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	101,851.10	101,851.10	0.00	10,500.00	10,500.00	-89.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
TOTAL, EXPENDITURES			3,818,713.30	1,047,775.69	4,866,488.99	3,846,731.07	924,138.34	4,770,869.41	-2.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,685,170.00	0.00	1,685,170.00	1,747,130.00	0.00	1,747,130.00	3.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,705,170.00	0.00	1,705,170.00	1,747,130.00	0.00	1,747,130.00	2.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,650,000.00	0.00	1,650,000.00	1,720,000.00	0.00	1,720,000.00	4.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,745,000.00	0.00	1,745,000.00	1,815,000.00	0.00	1,815,000.00	4.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(473,921.75)	473,921.75	0.00	(436,000.00)	436,000.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(473,921.75)	473,921.75	0.00	(436,000.00)	436,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(513,751.75)	473,921.75	(39,830.00)	(503,870.00)	436,000.00	(67,870.00)	70.4%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	101,770.00	287,541.00
6300	Lottery: Instructional Materials	30,186.09	34,311.09
6500	Special Education	35,667.81	40,613.10
6512	Special Ed: Mental Health Services	18,166.00	18,166.00
7311	Classified School Employee Professional Development Block Grant	2,487.24	2,487.24
7425	Expanded Learning Opportunities (ELO) Grant	49,243.00	9,500.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	6,861.00	773.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	6,270.76	7,520.76
9010	Other Restricted Local	157.00	157.00
Total, Restricted Balance		<u>250,808.90</u>	<u>401,069.56</u>



Harmony
Union School District

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

Budget Projection

2021-22

FORM 13

Cafeteria Special Revenue Fund

Fund: 13 Cafeteria Special Revenue Fund		
Resource: 5310 Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pr		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	10,336.04
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	10,336.04
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 13 Cafeteria Special Revenue Fund		
Resource: 5316 Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	2,500.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	2,500.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Harmony
Union School District

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

Budget Projection

2021-22

FORM 14

Deferred Maintenance Fund

Fund: 14 Deferred Maintenance Fund		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	50,024.16
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	50,024.16
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Harmony
Union School District

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

Budget Projection

2021-22

FORM 17

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

Fund: 17 Special Reserve Fund for Other Than Capital Outlay Projects		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	510,203.70
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	510,203.70
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Harmony
Union School District

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

Budget Projection

2021-22

FORM 20

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

Harmony Elementary School & Salmon Creek Charter School

Fund: 20 Special Reserve Fund for Postemployment Benefits		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	774,205.39
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	774,205.39
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Harmony
Union School District

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

Budget Projection

2021-22

FORM 21

Building Fund

Fund: 21 Building Fund		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	4,029,809.80
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	4,029,809.80
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Harmony
Union School District

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

Budget Projection

2021-22

FORM 25

Capital Facilities Fund

Fund: 25 Capital Facilities Fund		
Resource: 9010 Other Restricted Local		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	208,561.68
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	208,561.68
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Harmony
Union School District

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

Budget Projection

2021-22

FORM 35

County Schools Facilities Fund

Fund: 35 County School Facilities Fund		
Resource: 7710 State School Facilities Projects		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	10.82
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	10.82
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00



Harmony
Union School District

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

Budget Projection

2021-22

FORM 40

**Special Reserve Fund
For
Capital Outlay Projects**

Harmony Elementary School & Salmon Creek Charter School

Fund: 40 Special Reserve Fund for Capital Outlay Projects		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Budget
Ending Fund Balance	979Z	352,781.57
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	352,781.57
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00