



Harmony
Union School District

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

Budget Adoption

2023-24

Certification

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: www.harmony.usd.org

Date: June 15, 2023

Adoption Date: June 16, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Harmony USD

Date: June 15, 2023

Time: 7pm

Contact person for additional information on the budget reports:

Name: Stacy Kalember

Title: Chief Business Official

Telephone: 707-874-1205 ext 12

E-mail: skalember@harmony.usd.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/16/2023
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	



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Budget Adoption

2023-24

Narrative

HARMONY UNION SCHOOL DISTRICT

Board Meeting June 15th, 2023

2023-24 Budget Development

Harmony USD's 2023-24 Budget Development was developed using the 2023-24 Enacted State Budget, v.24.1 of the LCFF Calculator, the 2023-24 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony USD's 2023-24 3-year Budget was created using a 15-year property tax average of 4.5%, a 8.22% COLA for 2023-24, a 3.94% COLA for 2024-25 and a 3.29% COLA for 2025-26.

The ADA, enrollment and unduplicated pupil counts reflect an increased 11% due to local school closures. This 11% increase in enrollment, together with increasing ADA percentages from 90% for Harmony Elementary and 91% for Salmon Creek Charter, to 93% and 94% respectively, create the close to 10% increase in LCFF funding for Budget 2023-24. The 2023-24 ADA estimate increase is due to the County of Sonoma removing school restrictions connected to COVID, which previously required students to stay home for up to 10 days, due to exposures to and/or positive COVID tests.

The 2023-24 Budget Development also includes the \$165,090 Comprehensive Support and Improvement Plan Grant (CSI Grant) funded by the CDE. Funds from the CSI Grant will fund salary, benefits, professional development and materials to address absenteeism and SEL (Social and Emotional Learning) throughout the district.

The 2023-24 Budget includes funding to expand our Transition Kindergarten program. TK students who turn 5 by April 2, 2024, are now included in the ADA calculation. TK students in the 2024-25 Budget includes TK students who turn 5 by June 2, 2025, in the ADA calculation. This is why ADA in TK increases slightly each year. Harmony does not anticipate having more than 20 students in our TK program, but each year we will have an increase as to how many are counted in ADA.

Special Ed student enrollment has increased raising the cost of special education services for the District. The revenue for these students has increased, but the contribution from the General Fund for this program stays significant at \$496,000 for 2023-24.

Property taxes per ADA x Charter ADA:

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>Local Property Taxes</u>	\$3,080,000	\$3,220,000	\$3,365,000
District LCFF ADA	50.22 \$296,738	51.70 \$315,024	54.15 \$341,225
S.C. Charter LCFF ADA	156.04 \$922,003	156.75 \$955,123	154.85 \$975,787
Pathways Charter ADA	315 \$1,861,259	320 \$1,949,853	325 \$2,047,988

The 2023-24 Budget is based on the LCFF calculation that includes supplemental and concentration grants based on the number of English Language Learners pupils; students eligible for free and reduced meal programs; homeless; and foster youth (unduplicated pupils). 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 determines the grant funding the District receives. At the 2023-24 Budget, the District's unduplicated count is 9 and the Supplemental/Concentration Grant percentage for the District is 16.67%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

Deferred Maintenance Program Fund 14: \$25,000 has been committed for deferred maintenance purposes by an approved HUSD board resolution. The contribution to the deferred maintenance program from the General Fund is included for 2023-24, 2024-25 and 2025-26 budgets.

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

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 projections for 2023-24 through 2025-26 reflect the 5% 2023-24 increase plus an average of 3.2% increase in salaries and step in column increases for years 2024-25 & 2025-26. The Administrative configuration for 2023-24 will be a full time Superintendent/Principal, a full time Chief Business Official, a full-time Assistant CBO and a full time Office Manager. There is a certificated temporary position layoff reflected in 2023-24.

2023-24 Budget Development reflects a 5-year contract to pay \$15,000 to an HUSD Retiree through June of 2024. 2023-24 is year 5 of 5 in the contract.

In summary:

At this time, Harmony USD's 2023-24 Budget is deficit spending in all three years. If the State does not provide adequate funding within the next three (3) years, additional budget reductions will be needed, in addition to the reductions presented in this Budget.

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

edition of School Services of California, the Bureau of Labor Statistics released data that as of November 2022, the unadjusted annual inflation increase is at 7.7%.

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,333,032, 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 \$120,044 the district's unassigned ending balance is \$434,430.

A fluctuation in revenue reflects the changes in ADA:

	<u>*LCFF Revenue</u>	<u>EPA Revenue</u>	<u>State Aid Revenue</u>
2023-24	\$2,564,998	\$221,593	\$1,149,664
2024-25	\$2,658,177	\$242,897	\$1,170,133
2025-26	\$2,731,047	\$250,099	\$1,188,936

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

ADA used for LCFF calculations are:

<u>2022-23 @2nd Interim</u>		<u>2023-24 @ Budget Development</u>	
2022-23	173.05	2023-24	206.26
2023-24	183.16	2024-25	208.45
2024-25	185.04	2025-26	209.00

2024-25 and 2025-26 reflect expenditure increases in salaries due to step in column increases and 3% increases. Estimated health and welfare benefit increases 2.5% as well as increases in STRS & PERS costs per Salary increases and the 2023-24 Dartboard.

2023-24 Budget reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2023-24 through 2025-26 fiscal years.

At this time, it is expected that all other funds (Cafeteria, Deferred Maintenance, Capital Facilities, Special Reserves and Retiree Benefits) will have a positive ending balance for the 2023-24 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2023-24 Budget is included.



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Budget Adoption

2023-24

LCFF Calculator

Harmony Union Elementary (70730) - 2023-24 Budget Development		6/15/2023				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	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%
LCFF Entitlement						
Base Grant	\$485,134	\$498,132	\$533,027	\$576,643	\$647,252	\$667,690
Grade Span Adjustment	49,547	51,827	55,422	59,944	67,323	69,444
Supplemental Grant	18,917	18,457	18,336	20,715	22,995	23,618
Concentration Grant	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	115,000	124,453	129,356	133,612	137,874	142,231
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	19,100	33,974	35,692	46,573	57,670	59,493
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$687,698	\$726,843	\$771,833	\$837,487	\$933,114	\$962,476
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	179,147	149,477	129,223	94,502	48,927	34,066
Total LCFF Entitlement	866,845	876,320	901,056	931,989	982,041	996,542
LCFF Entitlement Per ADA	\$ 16,390	\$ 17,450	\$ 17,429	\$ 17,211	\$ 16,673	\$ 16,919
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ 2,904,631	\$ 3,080,000	\$ 3,220,000	\$ 3,365,000	\$ 3,515,000	\$ 3,672,000
In-Lieu of Property Taxes (Object Code 8096)	(2,597,041)	(2,783,262)	(2,904,976)	(3,023,775)	(3,127,298)	(3,266,978)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 307,590</i>	<i>\$ 296,738</i>	<i>\$ 315,024</i>	<i>\$ 341,225</i>	<i>\$ 387,702</i>	<i>\$ 405,022</i>
TOTAL FUNDING	866,845	876,320	901,056	931,989	982,041	996,542
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (36,132)	\$ (56,459)	\$ (62,909)	\$ (67,641)	\$ (71,216)	\$ (68,397)
EPA in Excess to LCFF Funding	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397
Total LCFF Entitlement	866,845	876,320	901,056	931,989	982,041	996,542
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (8,353.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-

Harmony Union Elementary (70730) - 2023-24 Budget Development		6/15/2023					
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES							
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 713,828	\$ 699,436	\$ 717,672	\$ 731,089	\$ 763,502	\$ 771,200	
Supplemental and Concentration Grant funding in the LCAP year	\$ 18,917	\$ 18,457	\$ 18,336	\$ 20,715	\$ 22,995	\$ 23,618	
Percentage to Increase or Improve Services	2.65%	2.64%	2.55%	2.83%	3.01%	3.06%	
SUMMARY OF STUDENT POPULATION							
Unduplicated Pupil Population							
Enrollment	44	54	55	57	62	62	
COE Enrollment	1	-	-	-	-	-	
Total Enrollment	45	54	55	57	62	62	
Unduplicated Pupil Count	6	9	9	9	10	10	
COE Unduplicated Pupil Count	-	-	-	-	-	-	
Total Unduplicated Pupil Count	6	9	9	9	10	10	
Rolling %, Supplemental Grant	17.6900%	16.7800%	15.5800%	16.2700%	16.0900%	16.0200%	
Rolling %, Concentration Grant	17.6900%	16.7800%	15.5800%	16.2700%	16.0900%	16.0200%	

Salmon Creek School - A Charter (6110639) - 2023-24 Budget Development		6/15/2023					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING							
General Assumptions							
COLA & Augmentation	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement							
Base Grant	\$1,039,803	\$1,246,984	\$1,577,287	\$1,647,531	\$1,682,199	\$1,681,334	\$1,734,425
Grade Span Adjustment	37,469	39,978	44,623	42,773	47,324	48,863	50,402
Supplemental Grant	61,167	73,202	91,768	91,817	94,535	95,403	99,130
Concentration Grant	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,138,439	\$1,360,164	\$1,713,678	\$1,782,121	\$1,824,058	\$1,825,600	\$1,883,957
Miscellaneous Adjustments	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
Total LCFF Entitlement	1,138,439	1,360,164	1,713,678	1,782,121	1,824,058	1,825,600	1,883,957
LCFF Entitlement Per ADA	\$ 9,007	\$ 10,162	\$ 10,982	\$ 11,369	\$ 11,780	\$ 12,163	\$ 12,551
Components of LCFF By Object Code							
State Aid (Object Code 8011)	\$ 374,850	\$ 498,458	\$ 626,541	\$ 647,010	\$ 665,813	\$ 667,068	\$ 688,816
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 84,906	\$ 83,280	\$ 165,134	\$ 179,988	\$ 182,458	\$ 170,514	\$ 162,993
<i>Local Revenue Sources:</i>							
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	678,683	778,426	922,003	955,123	975,787	988,018	1,032,148
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	1,138,439	1,360,164	1,713,678	1,782,121	1,824,058	1,825,600	1,883,957
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (84,906)	\$ (83,280)	\$ (165,134)	\$ (179,988)	\$ (182,458)	\$ (170,514)	\$ (162,993)
EPA in Excess to LCFF Funding	\$ 84,906	\$ 83,280	\$ 165,134	\$ 179,988	\$ 182,458	\$ 170,514	\$ 162,993
Total LCFF Entitlement	1,138,439	1,360,164	1,713,678	1,782,121	1,824,058	1,825,600	1,883,957
SUMMARY OF EPA							
% of Adjusted Revenue Limit - Annual	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 84,906	\$ 83,280	\$ 165,134	\$ 179,988	\$ 182,458	\$ 170,514	\$ 162,993
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 84,906	\$ 83,280	\$ 165,134	\$ 179,988	\$ 182,458	\$ 170,514	\$ 162,993
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (12,345.00)	\$ (38,760.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-

Salmon Creek School - A Charter (6110639) - 2023-24 Budget Development		6/15/2023					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES							
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 1,077,272	\$ 1,286,962	\$ 1,621,910	\$ 1,690,304	\$ 1,729,523	\$ 1,730,197	\$ 1,784,827
Supplemental and Concentration Grant funding in the LCAP year	\$ 61,167	\$ 73,202	\$ 91,768	\$ 91,817	\$ 94,535	\$ 95,403	\$ 99,130
Percentage to Increase or Improve Services	5.68%	5.69%	5.66%	5.43%	5.47%	5.51%	5.55%
SUMMARY OF STUDENT POPULATION							
Unduplicated Pupil Population							
Enrollment	139	144	166	165	163	158	158
COE Enrollment	-	-	-	-	-	-	-
Total Enrollment	139	144	166	165	163	158	158
Unduplicated Pupil Count	43	39	45	45	45	44	44
COE Unduplicated Pupil Count	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	43	39	45	45	45	44	44
Rolling %, Supplemental Grant	28.3900%	28.4400%	28.2900%	27.1600%	27.3300%	27.5700%	27.7700%
Rolling %, Concentration Grant	28.3900%	28.4400%	28.2900%	27.1600%	27.3300%	27.5700%	27.7700%



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Budget Adoption

2023-24

Multi – Year and Assumptions

Object Codes	2023-24			2024-25			2025-26		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			8.22%			3.94%			3.29%
ADA (the higher of current or prior year) Harmony		current	50.22		current	51.70		current	54.15
Current Year ADA Salmon Creek			156.04			156.75			154.85
ADA for LCFE purposes			206.26			208.45			209.00
Revenue									
Local Control Funding Formula 8010-8099	2,564,998	23,959	2,588,957	2,658,177	24,250	2,682,427	2,731,047	24,250	2,755,297
Basic Aid Supplemental	2,113,000		2,113,000	2,177,000		2,177,000	2,242,000		2,242,000
Federal Revenues 8100-8299		263,311	263,311		100,700	100,700		100,700	100,700
State Revenues 8300-8599	170,537	368,115	538,652	75,000	411,877	486,877	75,000	422,381	497,381
Local Revenues 8600-8799	80,500	158,479	238,979	80,500	178,393	258,893	80,500	181,300	261,800
Total Revenue	4,929,035	813,864	5,742,899	4,990,677	715,220	5,705,897	5,128,547	728,631	5,857,178
Expenditures									
Certificated Salaries 1000-1999	1,836,919	369,116	2,206,035	1,947,306	269,979	2,217,285	1,996,007	278,079	2,274,086
Classified Salaries 2000-2999	748,234	229,951	978,185	767,146	236,850	1,003,996	791,206	243,955	1,035,161
Employee Benefits -- Statutory 33xx ; 3501-3699	1,164,793	353,747	1,518,540	1,191,253	364,359	1,555,612	1,229,779	375,290	1,605,069
Employee Benefits -- STRS 31xx	160,911	234,263	395,174	282,339	132,451	414,790	290,809	136,425	427,234
Employee Benefits -- PERS 32xx	246,075	17,596	263,671	253,457	18,124	271,581	261,061	18,668	279,729
Employee Benefits -- Health & Welfare 34xx; 39xx	607,650	85,926	693,576	625,880	88,504	714,383	644,656	91,159	735,815
Retiree Benefits 37xx	15,000		15,000						
Books and Supplies 4000-4999	163,216	46,509	209,725	145,307	47,902	193,209	147,440	49,340	196,780
Services, Other Operating Expenses 5000-5999	493,203	347,105	840,308	342,265	357,518	699,783	339,907	368,244	708,151
Capital Outlay 6000-6999	2,375	8,125	10,500	2,375	8,125	10,500	2,375	8,125	10,500
Other Outgo 7100-7499	(150)	150	0	(150)	150	0	(150)	150	0
Total Expenditures	4,408,590	1,354,703	5,763,293	4,395,502	1,284,884	5,680,386	4,506,564	1,323,183	5,829,747
Excess (Deficiency)	520,445	(540,839)	(20,394)	595,175	(569,664)	25,511	621,983	(594,552)	27,431
* Transfers In 8910-8929	1,555,293		1,555,293	1,530,000		1,530,000	1,530,000		1,530,000
* Transfers Out (enter as negative) 7610-7629	(1,615,293)		(1,615,293)	(1,605,000)		(1,605,000)	(1,605,000)		(1,605,000)
Other Sources 8930-8979			0			0			0
Other Uses (enter as negative) 7630-7699			0			0			0
Contributions 8980-8999	(496,001)	496,001	0	(510,000)	510,000	0	(535,000)	535,000	0
Total Transfers/Other Uses	(556,001)	496,001	(60,000)	(585,000)	510,000	(75,000)	(555,000)	535,000	(75,000)
Net Increase (Decrease)	(35,556)	(44,838)	(80,394)	10,175	(59,664)	(49,489)	66,983	(59,552)	(47,569)
Fund Balance									
Beginning Balance	3,158,152	174,880	3,333,032	3,122,596	130,042	3,252,638	3,132,771	70,378	3,203,149
Audit Adjustment(s)			0			0			0
Net Ending Balance	3,122,596	130,042	3,252,638	3,132,771	70,378	3,203,149	3,199,754	10,826	3,155,580
Components of Ending Balance:									
Revolving Cash (nonspendable) 9711	500		500	500		500	500		500
Stores (nonspendable) 9712			0			0			0
Restricted 9740		130,042	130,042		70,378	70,378		10,826	10,826
Committed 9760	0		0	0		0	0		0
Stabilization Arrangements (committed) 9750	2,400,000		2,400,000	2,400,000		2,400,000	2,400,000		2,400,000
Assigned 9780	9,500		9,500	9,500		9,500	9,500		9,500
Reserve for Econ.Uncert. (5% of Exp.) 9789	288,165		288,165	269,295		269,295	271,561		271,561
Unassigned/Unappropriated Amount 9790	424,431	0	424,431	453,476	0	453,476	518,193	0	463,193
Net Ending Balance	3,122,596	130,042	3,252,638	3,132,771	70,378	3,203,149	3,199,754	10,826	3,155,580
	enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below		
	0.05			0.05			0.05		
District Reserve for Economic Uncertainties:	288,164.65			269,295.00			271,561.00		

**HARMONY UNION SCHOOL DISTRICT
2023-24 Budget Development
Assumptions for Funds 01 and 03**

REVENUE

The 2023-24 Budget is based on LCFF funding for 2023-24 through 2025-26

The 2023-24 Budget includes Education Protection Act funding for all three years:

	2023-24	2024-25	2025-26
Harmony USD - FUND 01	\$56,459	\$62,909	\$67,641
Salmon Creek Charter - FUND 03	\$165,134	\$179,988	\$182,458
TOTAL EPA @ 2nd Interim	\$221,593	\$242,897	\$250,099

ENROLLMENT AND UNDUPLICATED COUNTS

for Harmony Union School District TK - 1

	2023-24	2024-25	2025-26
Enrollment	54	55	57
Unduplicated Counts	9	9	9
Pupil Percentage	0.17	0.16	0.16

for Salmon Creek Charter 2 - 8

	2023-24	2024-25	2025-26
Enrollment	166	165	163
Unduplicated Counts	45	45	45
Pupil Percentage	0.27	0.27	0.28

ADA Calculation (HUSD 91%; SCC 93%:)

	2023-24	2024-25	2025-26
District TK - 1	50.22	51.7	54.15
Charter 2 - 8	156.04	156.75	154.85
	206.26	208.45	209.00

The District configuration for 2023-24 is one classroom per grade; Transitional Kindergarten, Kindergarten and 1st Grade.

12 of the 16 students in TK will turn 5 by April 2, 2023, and are included in the District's ADA Calculation.

The Charter School configuration for 2023-24 is one (1) classroom per grades 2nd through 8th.

Enrollment for the District at Budget Development is 54.

Enrollment for the Charter School, grades 2nd through 8th, is 166.

Pathways Charter School ADA	YEAR	2023-24	2024-25	2025-26
2nd Interim		315.00	320.00	325.00

COLA

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

STRS and PERS

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

Rates for 2023-24 are STRS 19.10% and PERS 26.68%

Rates for 2024-25 are STRS 19.10% and PERS 27.7%

Rates for 2025-26 are STRS 19.10% and PERS 28.3%

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.

Beginning in 2022-23, the state is funding 60% of the previous year's cost. The District's excess transportation costs for the 2022-23 2nd Interim are \$98,731 for

Home to School transportation and \$43,831 for Special Education pupil transportation.

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

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

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

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

NEGOTIATIONS

2022-23 Negotiations settled for 6% for 2022-23 and 5% for 2023-24, including a 13% one-time payment off of the 2022-23 6% full salary.

2024-25 and 2025-26 Budgets include a 3% increase in salaries and 2.5% increase in benefits.

HEALTH BENEFITS

For 2023-24, the CAP, which is based on the Kaiser Single High rate plus Dental, is set at \$1,120 per month, an 8.8% increase from 2022-23.

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

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

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

SALARY PROJECTIONS

2023-24 includes a 1-year temporary position while a classroom teacher moves in the CSI position and a temporary teacher covers the classroom they vacate.

Administration salaries reflect the current configuration of Superintendent/Principal, Chief Business Official, Assistant CBO and Office Manager.

RETIREEES

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

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.

School year 2023-24 is year 5 of the 5 years.

TRANSFERS

Transfers in are projected at \$1,565,293 for the 2023-24 school year, \$1,530,000 for the 2024-25 school year and \$1,530,000 for the 2025-26 school year.

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

The transfer in from Fund 20 of \$15,000 for 2023-24 is for the 5 year settlement.

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

The transfer from the District to the Cafeteria is budgeted for \$75,000 for 2023-24, 2024-25 and 2025-26 to cover Cafeteria costs to maintain the program.

HARMONY UNION SCHOOL DISTRICT
2023-24 Budget Development
Assumptions for Funds 01 and 03

ECONOMIC UNCERTAINTIES

The 5% required level for Economic Uncertainties reserves is reflected in the 2023-24 3-year Budget. 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 2023-24 Budget 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 are identified in the 2023-24 3-year budget.

BUDGET STABILIZATION

Budget Stabilization: The HUSD Board recognizes that the Budget Stabilization is a one-lump sum of money and therefore cannot be connected to any ongoing expenses.



Harmony
Union School District

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Budget Adoption

2023-24

Enrollment Projections

@Budget Development
Class Configurations 2023-24

Grade Level	
TK	12
K	23
1st	19
2nd	22
3rd	24
4th	22
5th	32
6th	21
7th	24
8th	21

220

Enrollment

HUSD	54
SC	166

HUSD ADA@.93	50.22
SCC ADA@.94	156.04

Pathways	315
----------	-----

Total HUSD ADA Calc 206.26
Class Configurations 2023-24

Class Configurations 2024-25

Grade Level	
TK	12
K	20
1st	23
2nd	20
3rd	22
4th	24
5th	22
6th	32
7th	21
8th	24

220

Enrollment

HUSD	55
SC	165

HUSD ADA@.94	51.7
SCC ADA@.95	156.75

Pathways	320
----------	-----

Total HUSD ADA Calc 208.45
Class Configurations 2024-25

Class Configurations 2025-26

Grade Level	
TK	15
K	20
1st	22
2nd	22
3rd	23
4th	22
5th	24
6th	22
7th	29
8th	21

220

Enrollment

HUSD	57
SC	163

HUSD ADA@.95	54.15
SCC ADA@.95	154.85

Pathways	325
----------	-----

Total HUSD ADA Calc 209
Class Configurations 2025-26

Class Configurations 2026-27

Grade Level	
TK	18
K	22
1st	22
2nd	22
3rd	23
4th	22
5th	22
6th	24
7th	22
8th	23

220

Enrollment

HUSD	62
SC	158

HUSD ADA@.95	58.9
SCC ADA@.95	150.1

Pathways	325
----------	-----

Total HUSD ADA Calc 209
Class Configurations 2026-27

Class Configurations 2027-28

Grade Level	
TK	18
K	22
1st	22
2nd	22
3rd	23
4th	22
5th	22
6th	24
7th	22
8th	23

220

Enrollment

HUSD	62
SC	158

HUSD ADA@.95	58.9
SCC ADA@.95	150.1

Pathways	325
----------	-----

Total HUSD ADA Calc 209
Class Configurations 2027-28

LCFF CALCULATOR ADA

Class Configurations 2023-24

Grade Level	
TK-1st	50.22
2-3	43.24
4-6	70.50
7&8	42.30

HUSD	50.22
SSC	156.04

Total ADA 206.26

Class Configurations 2024-25

Grade Level	
TK-1st	51.7
2-3	39.90
4-6	74.10
7&8	42.75

HUSD	51.70
SSC	156.75

Total ADA 208.45

Class Configurations 2025-26

Grade Level	
TK-1st	54.15
2-3	42.75
4-6	64.60
7&8	47.50

HUSD	54.15
SSC	154.85

Total ADA 209.00

Class Configurations 2026-27

Grade Level	
TK-1st	58.9
2-3	42.75
4-6	64.60
7&8	42.75

HUSD	58.90
SSC	150.10

Total ADA 209.00

Class Configurations 2026-27

Grade Level	
TK-1st	58.9
2-3	42.75
4-6	64.60
7&8	42.75

HUSD	58.90
SSC	150.10

Total ADA 209.00



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Budget Adoption

2023-24

FORM A

Average Daily Attendance

Description	2022-23 Estimated Actuals			2023-24 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)	39.74	39.74	39.74	50.22	50.22	50.22
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)	39.74	39.74	39.74	50.22	50.22	50.22
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	39.74	39.74	39.74	50.22	50.22	50.22
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 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	133.85	133.85	133.85	156.04	156.04	156.04
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	133.85	133.85	133.85	156.04	156.04	156.04
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)	133.85	133.85	133.85	156.04	156.04	156.04



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Budget Adoption

2023-24

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):	206.26	
District's ADA Standard Percentage Level:	3.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	58	58		
Charter School	157	157		
Total ADA	215	215	0.0%	Met
Second Prior Year (2021-22)				
District Regular	41	58		
Charter School	126	126		
Total ADA	167	184	N/A	Met
First Prior Year (2022-23)				
District Regular	40	40		
Charter School	134	134		
Total ADA	174	174	0.0%	Met
Budget Year (2023-24)				
District Regular	50			
Charter School	156			
Total ADA	206			

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	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	617	617		
Charter School				
Total Enrollment	617	617	0.0%	Met
Second Prior Year (2021-22)				
District Regular	548	548		
Charter School				
Total Enrollment	548	548	0.0%	Met
First Prior Year (2022-23)				
District Regular	497	497		
Charter School				
Total Enrollment	497	497	0.0%	Met
Budget Year (2023-24)				
District Regular	54			
Charter School	166			
Total Enrollment	220			

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 (2020-21)			
District Regular	58	617	
Charter School	157	0	
Total ADA/Enrollment	215	617	34.8%
Second Prior Year (2021-22)			
District Regular	40	548	
Charter School	126		
Total ADA/Enrollment	167	548	30.4%
First Prior Year (2022-23)			
District Regular	40	497	
Charter School	134		
Total ADA/Enrollment	174	497	34.9%
		Historical Average Ratio:	33.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	33.9%

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 (2023-24)				
District Regular	50	54		
Charter School	156	166		
Total ADA/Enrollment	206	220	93.8%	Not Met
1st Subsequent Year (2024-25)				
District Regular	52	55		
Charter School	157	165		
Total ADA/Enrollment	208	220	94.8%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	54	57		
Charter School	155	163		
Total ADA/Enrollment	209	220	95.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Estimated ADA is still lower than the 3% measurement tool in SACS due to low attendance. 2022-23 ADA was .91 ADA for HUSD and .92 ADA for Salmon Creek Charter. Future years have the chance at improving due to COVID restrictions lifting.

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	173.59	206.26	208.45	209.00
b. Prior Year ADA (Funded)		173.59	206.26	208.45
c. Difference (Step 1a minus Step 1b)		32.67	2.19	.55
d. Percent Change Due to Population (Step 1c divided by Step 1b)		18.82%	1.06%	.26%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		2,202,009.00	2,564,998.00	2,658,177.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		181,005.14	101,060.92	87,454.02
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		27.04%	5.00%	3.55%
LCFF Revenue Standard (Step 3, plus/minus 1%):		26.04% to 28.04%	4.00% to 6.00%	2.55% to 4.55%

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,904,631.00	3,080,000.00	3,220,000.00	3,365,000.00
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,097,340.00	6,564,257.00	6,810,030.00	7,046,035.00
District's Projected Change in LCFF Revenue:		7.66%	3.74%	3.47%
LCFF Revenue Standard		26.04% to 28.04%	4.00% to 6.00%	2.55% to 4.55%
Status:		Not Met	Not Met	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)

2023-24 has significant Enrollment and ADA increased projections which creates an inconsistency in the PY, CY and 2 FYs.

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 (2020-21)	3,122,355.77	
Second Prior Year (2021-22)	3,213,663.28	3,846,056.15	83.6%
First Prior Year (2022-23)	3,674,574.69	4,286,224.46	85.7%
	Historical Average Ratio:		83.9%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.9% to 88.9%	78.9% to 88.9%	78.9% to 88.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	3,749,945.95		
1st Subsequent Year (2024-25)	3,905,705.12	4,395,502.12	88.9%	Met
2nd Subsequent Year (2025-26)	4,016,992.12	4,506,564.12	89.1%	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)

FY 2024-25 has unknowns connected to restricted funding, so costs are assumed to be covered by unrestricted funds.

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	27.04%	5.00%	3.55%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	17.04% to 37.04%	-5.00% to 15.00%	-6.45% to 13.55%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	22.04% to 32.04%	0% to 10.00%	-1.45% to 8.55%

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 (2022-23)	95,292.00		
Budget Year (2023-24)	263,311.00	176.32%	Yes
1st Subsequent Year (2024-25)	100,700.00	(61.76%)	Yes
2nd Subsequent Year (2025-26)	100,700.00	0.00%	No

Explanation:
(required if Yes)

CY 2023-24 HUSD is receiving a one-time CSI Grant for \$165,000 connected to ESSA Funds Title V.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	919,051.52		
Budget Year (2023-24)	538,652.00	(41.39%)	Yes
1st Subsequent Year (2024-25)	486,877.00	(9.61%)	Yes
2nd Subsequent Year (2025-26)	497,381.00	2.16%	No

Explanation:
(required if Yes)

PY 2022-23 HUSD received one-time funding for \$110,315 re Learning Recovery Emergency Block Grant; one-time funding for \$267,281 re 21-22 Charter School ADA 1-time Grant; and one-time funding for \$66,642 re Arts, Music, & Instructional Materials Discretionary Block Grant. CY 2023-24 HUSD is receiving a one-time School Food Best Practices (SFBP) Funds for \$50,000.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	285,422.00		
Budget Year (2023-24)	238,979.00	(16.27%)	Yes
1st Subsequent Year (2024-25)	258,893.00	8.33%	No
2nd Subsequent Year (2025-26)	261,800.00	1.12%	No

Explanation:
(required if Yes)

PY 2022-23 HUSD received one-time funding for \$21,302 re SpEd Out of Home Care plus an additional \$10,000 from HUSD's PTA Group.

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

First Prior Year (2022-23)	206,135.52		
Budget Year (2023-24)	209,725.00	1.74%	Yes
1st Subsequent Year (2024-25)	193,209.00	(7.88%)	Yes
2nd Subsequent Year (2025-26)	196,780.00	1.85%	No

Explanation:
(required if Yes)

CY 2023-24 HUSD is planning to create new office spaces for 2.0 FTE one-year positions, including curriculum and furniture.

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

First Prior Year (2022-23)	848,531.00		
Budget Year (2023-24)	840,308.00	(.97%)	Yes
1st Subsequent Year (2024-25)	699,783.00	(16.72%)	Yes
2nd Subsequent Year (2025-26)	708,151.00	1.20%	No

Explanation:
(required if Yes)

PY 2022-23 HUSD funded 4 students at NPSs. CY 2023-24 HUSD is contracted to fund 3 students at NPSs. FY 2024-25 HUSD is contracted to fund 1 student at an NPS through 6/2031.

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 (2022-23)	1,299,765.52		
Budget Year (2023-24)	1,040,942.00	(19.91%)	Not Met
1st Subsequent Year (2024-25)	846,470.00	(18.68%)	Not Met
2nd Subsequent Year (2025-26)	859,881.00	1.58%	Met

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

First Prior Year (2022-23)	1,054,666.52		
Budget Year (2023-24)	1,050,033.00	(.44%)	Not Met
1st Subsequent Year (2024-25)	892,992.00	(14.96%)	Not Met
2nd Subsequent Year (2025-26)	904,931.00	1.34%	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)

CY 2023-24 HUSD is receiving a one-time CSI Grant for \$165,000 connected to ESSA Funds Title V.

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

PY 2022-23 HUSD received one-time funding for \$110,315 re Learning Recovery Emergency Block Grant; one-time funding for \$267,281 re 21-22 Charter School ADA 1-time Grant; and one-time funding for \$66,642 re Arts, Music, & Instructional Materials Discretionary Block Grant. CY 2023-24 HUSD is receiving a one-time School Food Best Practices (SFBP) Funds for \$50,000.

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

PY 2022-23 HUSD received one-time funding for \$21,302 re SpEd Out of Home Care plus an additional \$10,000 from HUSD's PTA Group.

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)

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

CY 2023-24 HUSD is planning to create new office spaces for 2.0 FTE one-year positions, including curriculum and furniture.

PY 2022-23 HUSD funded 4 students at NPSs. CY 2023-24 HUSD is contracted to fund 3 students at NPSs. FY 2024-25 HUSD is contracted to fund 1 student at an NPS through 6/2031.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	7,194,669.73			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	7,194,669.73	215,840.09	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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	2,400,000.00	2,400,000.00	2,400,000.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	262,680.00	288,895.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,035,599.77	636,005.86	461,297.83
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,435,599.77	3,298,685.86	3,150,192.83
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,153,831.75	7,149,661.64	7,605,528.88
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)	7,153,831.75	7,149,661.64	7,605,528.88
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	48.0%	46.1%	41.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	16.0%	15.4%	13.8%

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 (2020-21)	(79,175.76)	6,033,056.64	1.3%	Met
Second Prior Year (2021-22)	(145,512.97)	5,632,888.92	2.6%	Met
First Prior Year (2022-23)	(152,006.46)	6,113,855.76	2.5%	Met
Budget Year (2023-24) (Information only)	(35,556.50)	6,023,882.81		

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 (2020-21)	3,307,394.01	3,530,386.88	N/A		Met
Second Prior Year (2021-22)	3,125,684.00	3,455,671.12	N/A		Met
First Prior Year (2022-23)	3,063,302.82	3,310,158.15	N/A		Met
Budget Year (2023-24) (Information only)	3,158,151.69				

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 \$80,000 (greater of)	0 to 300
4% or \$80,000 (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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	206	208	209
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):

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,378,585.73	7,285,385.00	7,434,747.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,378,585.73	7,285,385.00	7,434,747.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	368,929.29	364,269.25	371,737.35
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	368,929.29	364,269.25	371,737.35

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	288,165.00	269,295.00	271,561.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	434,430.19	463,475.07	473,191.95
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	(59,740.00)	(121,272.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,122,595.19	3,073,030.07	3,023,480.95
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	42.32%	42.18%	40.67%
District's Reserve Standard (Section 10B, Line 7):	368,929.29	364,269.25	371,737.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(461,665.00)			
Budget Year (2023-24)	(496,001.00)	34,336.00	7.4%	Met
1st Subsequent Year (2024-25)	(510,000.00)	13,999.00	2.8%	Met
2nd Subsequent Year (2025-26)	(535,000.00)	25,000.00	4.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	1,768,245.30			
Budget Year (2023-24)	1,555,292.73	(212,952.57)	(12.0%)	Not Met
1st Subsequent Year (2024-25)	1,530,000.00	(25,292.73)	(1.6%)	Met
2nd Subsequent Year (2025-26)	1,530,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	1,827,631.30			
Budget Year (2023-24)	1,615,292.73	(212,338.57)	(11.6%)	Not Met
1st Subsequent Year (2024-25)	1,605,000.00	(10,292.73)	(.6%)	Met
2nd Subsequent Year (2025-26)	1,605,000.00	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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

PY 2022-23 Salmon Creek Charter (Fund 03) received \$267,281 re 21-22 Charter School ADA 1-time Grant, so less of a contribution was needed to transfer from HUSD (Fund 01).

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

PY 2022-23 Salmon Creek Charter (Fund 03) received \$267,281 re 21-22 Charter School ADA 1-time Grant, so less of a contribution was needed to transfer from HUSD (Fund 01).

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	29	General Obligation BOND	Fund 51	8,820,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				8,820,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	564,725	350,975	349,975	353,875
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	564,725	350,975	349,975	353,875
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Full-time unit members hired prior to the 1997-98 school year who are eligible to retire according to the rules and regulations of the State Teachers Retirement System shall receive health and welfare benefits at the Kaiser Single High Rate plus Dental on the date of their retirement until age 65 or until Medi-Care is available or until the retiree is able to receive equal health and welfare from other employment based on whichever conditions shall occur first. Part-time unit members shall be eligible for prorated benefits.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability	257,871.00
b. OPEB plan(s) fiduciary net position (if applicable)	15,000.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	242,871.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	15,000.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	1.00	0.00	0.00

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	15	17	16	15

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 05, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 05, 2023

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

No

If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date:

Jul 01, 2022	End Date:	Jun 30, 2024
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5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

343622	96615	34622
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% change in salary schedule from prior year (may enter text, such as "Reopener")

6%	5%	S&C only
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Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
\$311,904	\$319,702	\$327,694
93.0%	93.0%	93.0%
2.5%	2.5%	2.5%

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		

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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
\$26,642	\$36,200	\$32,550
1.9%	1.9%	1.9%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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?

No	No	Yes
No	No	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.):

Senior certificated employee who is at 4/30 in S&C may retire 6/2025.

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	17	16	16	16

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 15, 2023

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

No

If Yes, date of Superintendent and CBO certification:

Jun 15, 2023

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

No

If Yes, date of budget revision board adoption:

Jun 15, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

\$164,656

\$44,120

\$16,345

6% on and 13% off

5% on

S&C only

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

General Fund

Negotiations Not Settled

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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
\$320,124	\$328,127	\$336,330
97.6%	97.6%	97.6%
2.5%	2.5%	2.5%

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		

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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
\$7,052	\$7,337	\$7,642
1.1%	1.1%	1.1%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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?

No	No	No
No	No	No

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	3	4	4	4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
Total cost of salary settlement	\$34,892	\$13,631	\$4,760
% change in salary schedule from prior year	6% on and 13% off	5% on	S&C only

Negotiations Not Settled

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

4. 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
\$87,600	\$89,790	\$92,035
93.0%	93.0%	93.0%
2.5%	2.5%	2,500.0%

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
\$24,181	\$13,973	\$10,051
3.0%	3.0%	1.5%

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 16, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review



Harmony
Union School District

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Budget Adoption

2023-24

CASHFLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF: JUNE							
A. BEGINNING CASH			3,333,032.00	3,736,032.00	3,451,867.00	3,191,467.00	2,875,992.00	2,813,042.00	4,353,042.00	4,103,042.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		150,000.00	160,000.00	330,000.00	265,000.00	265,000.00	330,000.00	265,000.00	300,000.00
Property Taxes	8020-8079			60.00	100.00	25.00	50.00	1,600,000.00	35,000.00	50.00
Miscellaneous Funds	8080-8099		(125,000.00)	(120,000.00)	(240,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(125,000.00)
Federal Revenue	8100-8299		165,000.00	(220,000.00)	175,000.00		25,000.00	6,500.00	30,000.00	1,500.00
Other State Revenue	8300-8599		6,000.00	(25,000.00)	30,000.00	25,000.00	115,000.00	75,000.00	15,000.00	10,000.00
Other Local Revenue	8600-8799		9,500.00	10,000.00	15,000.00	30,000.00	15,000.00	40,000.00	25,000.00	15,000.00
Interfund Transfers In	8910-8929				1,555,292.73					
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			205,500.00	(194,940.00)	1,865,392.73	170,025.00	270,050.00	1,901,500.00	220,000.00	201,550.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		15,000.00	225,000.00	185,000.00	185,000.00	185,000.00	185,000.00	185,000.00	185,000.00
Classified Salaries	2000-2999		35,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00
Employee Benefits	3000-3999		30,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Books and Supplies	4000-4999		7,500.00	36,225.00	30,000.00	30,000.00	10,000.00	15,000.00	10,000.00	5,500.00
Services	5000-5999		60,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
Capital Outlay	6000-6599				2,500.00	2,500.00				
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629				1,615,292.73					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			147,500.00	539,225.00	2,110,792.73	495,500.00	473,000.00	478,000.00	473,000.00	468,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(500.00)								
Accounts Receivable	9200-9299	(550,000.00)		350,000.00		15,000.00		125,000.00		
Due From Other Funds	9310	(20,000.00)		25,000.00						
Stores	9320									
Prepaid Expenditures	9330	(15,000.00)	15,000.00							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(585,500.00)	15,000.00	375,000.00	0.00	15,000.00	0.00	125,000.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	775,000.00	(330,000.00)	(125,000.00)	15,000.00	5,000.00	10,000.00	8,500.00	(3,000.00)	15,000.00
Due To Other Funds	9610	165,000.00		50,000.00			(150,000.00)			
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		940,000.00	(330,000.00)	(75,000.00)	15,000.00	5,000.00	(140,000.00)	8,500.00	(3,000.00)	15,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,525,500.00)	345,000.00	450,000.00	(15,000.00)	10,000.00	140,000.00	116,500.00	3,000.00	(15,000.00)
E. NET INCREASE/DECREASE (B - C + D)			403,000.00	(284,165.00)	(260,400.00)	(315,475.00)	(62,950.00)	1,540,000.00	(250,000.00)	(281,950.00)
F. ENDING CASH (A + E)			3,736,032.00	3,451,867.00	3,191,467.00	2,875,992.00	2,813,042.00	4,353,042.00	4,103,042.00	3,821,092.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		3,821,092.00	3,336,117.00	4,322,617.00	4,071,367.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	265,000.00	290,000.00	300,000.00	300,000.00	264,257.00		3,484,257.00	3,484,257.00
Property Taxes	8020-8079	25.00	1,100,000.00	25,000.00	25,000.00	294,690.00		3,080,000.00	3,080,000.00
Miscellaneous Funds	8080-8099	(300,000.00)	(130,000.00)	(115,000.00)	(25,000.00)	(82,300.00)		(1,862,300.00)	(1,862,300.00)
Federal Revenue	8100-8299		250.00		45,000.00	35,061.00		263,311.00	263,311.00
Other State Revenue	8300-8599	25,000.00	200,000.00	15,000.00	25,000.00	22,652.00		538,652.00	538,652.00
Other Local Revenue	8600-8799	15,000.00	30,000.00	15,000.00	11,979.00	7,500.00		238,979.00	238,979.00
Interfund Transfers In	8910-8929							1,555,292.73	1,555,292.73
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,025.00	1,490,250.00	240,000.00	381,979.00	541,860.00	0.00	7,298,191.73	7,298,191.73
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	185,000.00	185,000.00	185,000.00	301,035.00	0.00		2,206,035.00	2,206,035.00
Classified Salaries	2000-2999	88,000.00	88,000.00	88,000.00	63,185.00			978,185.00	978,185.00
Employee Benefits	3000-3999	125,000.00	125,000.00	125,000.00	30,000.00	208,540.00		1,518,540.00	1,518,540.00
Books and Supplies	4000-4999	12,000.00	40,000.00	5,000.00	8,500.00			209,725.00	209,725.00
Services	5000-5999	65,000.00	65,000.00	65,000.00	65,000.00	65,308.00		840,308.00	840,308.00
Capital Outlay	6000-6599		2,750.00	2,750.00				10,500.00	10,500.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							1,615,292.73	1,615,292.73
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		475,000.00	505,750.00	470,750.00	467,720.00	273,848.00	0.00	7,378,585.73	7,378,585.73
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(100,000.00)	(390,000.00)		0.00	
Due From Other Funds	9310					(25,000.00)		0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330			(8,500.00)			(6,500.00)	0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	(8,500.00)	(100,000.00)	(415,000.00)	(6,500.00)	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	15,000.00	(2,000.00)	12,000.00	(55,000.00)	434,500.00		0.00	
Due To Other Funds	9610				100,000.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		15,000.00	(2,000.00)	12,000.00	45,000.00	434,500.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(15,000.00)	2,000.00	(20,500.00)	(145,000.00)	(849,500.00)	(6,500.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(484,975.00)	986,500.00	(251,250.00)	(230,741.00)	(581,488.00)	(6,500.00)	(80,394.00)	(80,394.00)
F. ENDING CASH (A + E)		3,336,117.00	4,322,617.00	4,071,367.00	3,840,626.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,252,638.00	



Harmony
Union School District

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Budget Adoption

2023-24

FORM 01

General Fund Summary

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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	4,167,995.00	25,199.00	4,193,194.00	4,677,998.00	23,959.00	4,701,957.00	12.1%
2) Federal Revenue		8100-8299	0.00	95,292.00	95,292.00	0.00	263,311.00	263,311.00	176.3%
3) Other State Revenue		8300-8599	303,544.00	615,507.52	919,051.52	170,536.58	368,115.42	538,652.00	-41.4%
4) Other Local Revenue		8600-8799	88,000.00	187,422.00	275,422.00	80,500.00	158,479.00	238,979.00	-13.2%
5) TOTAL, REVENUES			4,559,539.00	923,420.52	5,482,959.52	4,929,034.58	813,864.42	5,742,899.00	4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,300,869.53	437,124.97	1,737,994.50	1,836,919.09	369,115.91	2,206,035.00	26.9%
2) Classified Salaries		2000-2999	834,132.97	190,747.05	1,024,880.02	748,234.03	229,950.97	978,185.00	-4.6%
3) Employee Benefits		3000-3999	1,156,358.94	376,400.35	1,532,759.29	1,164,792.83	353,747.17	1,518,540.00	-0.9%
4) Books and Supplies		4000-4999	139,065.49	67,070.03	206,135.52	163,215.85	46,509.15	209,725.00	1.7%
5) Services and Other Operating Expenditures		5000-5999	472,734.28	375,796.72	848,531.00	493,203.28	347,104.72	840,308.00	-1.0%
6) Capital Outlay		6000-6999	0.00	44,500.00	44,500.00	2,375.00	8,125.00	10,500.00	-76.4%
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			3,903,011.21	1,491,789.12	5,394,800.33	4,408,590.08	1,354,702.92	5,763,293.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			656,527.79	(568,368.60)	88,159.19	520,444.50	(540,838.50)	(20,394.00)	-123.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,768,245.30	0.00	1,768,245.30	1,555,292.73	0.00	1,555,292.73	-12.0%
b) Transfers Out		7600-7629	1,827,631.30	0.00	1,827,631.30	1,615,292.73	0.00	1,615,292.73	-11.6%
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	(431,000.00)	431,000.00	0.00	(496,001.00)	496,001.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(490,386.00)	431,000.00	(59,386.00)	(556,001.00)	496,001.00	(60,000.00)	1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			166,141.79	(137,368.60)	28,773.19	(35,556.50)	(44,837.50)	(80,394.00)	-379.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,310,158.15	281,467.57	3,591,625.72	3,476,299.94	144,098.97	3,620,398.91	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,310,158.15	281,467.57	3,591,625.72	3,476,299.94	144,098.97	3,620,398.91	0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,310,158.15	281,467.57	3,591,625.72	3,476,299.94	144,098.97	3,620,398.91	0.8%
2) Ending Balance, June 30 (E + F1e)			3,476,299.94	144,098.97	3,620,398.91	3,440,743.44	99,261.47	3,540,004.91	-2.2%
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	7,458.86	0.00	7,458.86	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	144,098.97	144,098.97	0.00	99,261.47	99,261.47	-31.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	9,350.00	0.00	9,350.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	286,628.00	0.00	286,628.00	288,203.00	0.00	288,203.00	0.5%
Unassigned/Unappropriated Amount		9790	772,363.08	0.00	772,363.08	752,040.44	0.00	752,040.44	-2.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,132,381.11	330,184.00	2,462,565.11				
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	2,964.23	0.00	2,964.23				
4) Due from Grantor Government		9290	107,629.89	56,010.26	163,640.15				
5) Due from Other Funds		9310	100,000.00	16,842.65	116,842.65				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	7,458.86	0.00	7,458.86				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,350,934.09	403,036.91	2,753,971.00				
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	135,740.17	5,445.68	141,185.85				
2) Due to Grantor Governments		9590	120,499.00	5,562.73	126,061.73				
3) Due to Other Funds		9610	(1,450,000.00)	16,842.65	(1,433,157.35)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(1,193,760.83)	27,851.06	(1,165,909.77)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			3,544,694.92	375,185.85	3,919,880.77				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,070,523.00	0.00	3,070,523.00	3,262,664.00	0.00	3,262,664.00	6.3%
Education Protection Account State Aid - Current Year		8012	76,740.00	0.00	76,740.00	221,593.00	0.00	221,593.00	188.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	13,881.00	0.00	13,881.00	13,881.00	0.00	13,881.00	0.0%
Timber Yield Tax		8022	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
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	2,800,230.00	0.00	2,800,230.00	2,975,599.00	0.00	2,975,599.00	6.3%
Unsecured Roll Taxes		8042	86,920.00	0.00	86,920.00	86,920.00	0.00	86,920.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,051,894.00	0.00	6,051,894.00	6,564,257.00	0.00	6,564,257.00	8.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(25,000.00)		(25,000.00)	(25,000.00)		(25,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,858,899.00)	0.00	(1,858,899.00)	(1,861,259.00)	0.00	(1,861,259.00)	0.1%
Property Taxes Transfers		8097	0.00	25,199.00	25,199.00	0.00	23,959.00	23,959.00	-4.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,167,995.00	25,199.00	4,193,194.00	4,677,998.00	23,959.00	4,701,957.00	12.1%
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	20,691.00	20,691.00	0.00	25,522.00	25,522.00	23.3%
Special Education Discretionary Grants		8182	0.00	5,264.00	5,264.00	0.00	2,499.00	2,499.00	-52.5%
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		29,591.00	29,591.00		30,000.00	30,000.00	1.4%
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		5,625.00	5,625.00		5,700.00	5,700.00	1.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		175,090.00	175,090.00	1,650.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	24,121.00	24,121.00	0.00	24,500.00	24,500.00	1.6%
TOTAL, FEDERAL REVENUE			0.00	95,292.00	95,292.00	0.00	263,311.00	263,311.00	176.3%
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	3,834.00	0.00	3,834.00	4,996.39	0.00	4,996.39	30.3%
Lottery - Unrestricted and Instructional Materials		8560	29,419.00	11,595.00	41,014.00	35,064.20	13,819.42	48,883.62	19.2%
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%
All Other State Revenue	All Other	8590	270,291.00	603,912.52	874,203.52	130,475.99	354,296.00	484,771.99	-44.5%
TOTAL, OTHER STATE REVENUE			303,544.00	615,507.52	919,051.52	170,536.58	368,115.42	538,652.00	-41.4%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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									
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	35,000.00	0.00	35,000.00	25,000.00	0.00	25,000.00	-28.6%
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: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,000.00	1,644.00	54,644.00	55,500.00	1,685.00	57,185.00	4.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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		185,778.00	185,778.00		156,794.00	156,794.00	-15.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,000.00	187,422.00	275,422.00	80,500.00	158,479.00	238,979.00	-13.2%
TOTAL, REVENUES			4,559,539.00	923,420.52	5,482,959.52	4,929,034.58	813,864.42	5,742,899.00	4.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,081,845.33	354,831.15	1,436,676.48	1,646,369.09	306,615.91	1,952,985.00	35.9%
Certificated Pupil Support Salaries		1200	39,024.20	82,293.82	121,318.02	0.00	62,500.00	62,500.00	-48.5%
Certificated Supervisors' and Administrators' Salaries		1300	180,000.00	0.00	180,000.00	190,550.00	0.00	190,550.00	5.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,300,869.53	437,124.97	1,737,994.50	1,836,919.09	369,115.91	2,206,035.00	26.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	409,224.25	189,247.05	598,471.30	334,910.03	229,950.97	564,861.00	-5.6%
Classified Support Salaries		2200	129,522.04	0.00	129,522.04	138,138.00	0.00	138,138.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	105,596.09	1,500.00	107,096.09	119,070.00	0.00	119,070.00	11.2%
Clerical, Technical and Office Salaries		2400	159,790.59	0.00	159,790.59	156,116.00	0.00	156,116.00	-2.3%
Other Classified Salaries		2900	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			834,132.97	190,747.05	1,024,880.02	748,234.03	229,950.97	978,185.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	279,658.00	261,381.34	541,039.34	160,911.37	234,263.03	395,174.40	-27.0%
PERS		3201-3202	196,467.20	17,596.14	214,063.34	246,074.86	17,596.14	263,671.00	23.2%
OASDI/Medicare/Alternative		3301-3302	94,757.59	15,042.56	109,800.15	97,374.01	11,708.10	109,082.11	-0.7%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Health and Welfare Benefits		3401-3402	522,895.77	76,470.50	599,366.27	594,498.05	85,926.40	680,424.45	13.5%
Unemployment Insurance		3501-3502	14,291.89	2,107.42	16,399.31	13,874.44	1,515.95	15,390.39	-6.2%
Workers' Compensation		3601-3602	24,624.41	3,802.39	28,426.80	23,908.02	2,737.55	26,645.57	-6.3%
OPEB, Allocated		3701-3702	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,664.08	0.00	8,664.08	13,152.08	0.00	13,152.08	51.8%
TOTAL, EMPLOYEE BENEFITS			1,156,358.94	376,400.35	1,532,759.29	1,164,792.83	353,747.17	1,518,540.00	-0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,000.00	26,625.00	27,625.00	1,000.00	18,259.17	19,259.17	-30.3%
Books and Other Reference Materials		4200	18,573.50	0.00	18,573.50	20,438.65	0.00	20,438.65	10.0%
Materials and Supplies		4300	75,915.00	19,117.08	95,032.08	90,384.88	19,924.98	110,309.86	16.1%
Noncapitalized Equipment		4400	43,576.99	16,327.95	59,904.94	51,392.32	3,325.00	54,717.32	-8.7%
Food		4700	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,065.49	67,070.03	206,135.52	163,215.85	46,509.15	209,725.00	1.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	206,840.94	152,304.00	359,144.94	210,400.00	199,872.00	410,272.00	14.2%
Travel and Conferences		5200	15,680.00	1,347.50	17,027.50	20,680.00	497.50	21,177.50	24.4%
Dues and Memberships		5300	16,875.00	0.00	16,875.00	16,875.00	0.00	16,875.00	0.0%
Insurance		5400 - 5450	51,699.11	0.00	51,699.11	51,699.11	0.00	51,699.11	0.0%
Operations and Housekeeping Services		5500	67,515.62	4,000.00	71,515.62	77,175.56	4,000.00	81,175.56	13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,350.00	14,950.00	20,300.00	7,600.00	7,275.00	14,875.00	-26.7%
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	94,592.33	203,195.22	297,787.55	94,592.33	135,460.22	230,052.55	-22.7%
Communications		5900	14,181.28	0.00	14,181.28	14,181.28	0.00	14,181.28	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			472,734.28	375,796.72	848,531.00	493,203.28	347,104.72	840,308.00	-1.0%
CAPITAL OUTLAY									
Land		6100	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	39,500.00	39,500.00	2,375.00	3,125.00	5,500.00	-86.1%
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%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	44,500.00	44,500.00	2,375.00	8,125.00	10,500.00	-76.4%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
TOTAL, EXPENDITURES			3,903,011.21	1,491,789.12	5,394,800.33	4,408,590.08	1,354,702.92	5,763,293.00	6.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,768,245.30	0.00	1,768,245.30	1,555,292.73	0.00	1,555,292.73	-12.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,768,245.30	0.00	1,768,245.30	1,555,292.73	0.00	1,555,292.73	-12.0%
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	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,752,631.30	0.00	1,752,631.30	1,540,292.73	0.00	1,540,292.73	-12.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,827,631.30	0.00	1,827,631.30	1,615,292.73	0.00	1,615,292.73	-11.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(431,000.00)	431,000.00	0.00	(496,001.00)	496,001.00	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			(431,000.00)	431,000.00	0.00	(496,001.00)	496,001.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(490,386.00)	431,000.00	(59,386.00)	(556,001.00)	496,001.00	(60,000.00)	1.0%



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Budget Adoption

2023-24

FORM 8

Student Body Account

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	0.00	-100.0%
5) TOTAL, REVENUES			7,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,305.00	34,805.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,305.00	34,805.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,305.00	34,805.00	7.7%
2) Ending Balance, June 30 (E + F1e)			34,805.00	34,805.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,805.00	34,805.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	34,913.54		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			34,913.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			34,913.54		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%



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Budget Adoption

2023-24

FORM 13

Cafeteria Special Revenue Fund

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,228.89	46,485.60	-14.3%
3) Other State Revenue		8300-8599	121,362.96	110,000.00	-9.4%
4) Other Local Revenue		8600-8799	7,825.00	8,325.00	6.4%
5) TOTAL, REVENUES			183,416.85	164,810.60	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,023.47	93,023.47	0.0%
3) Employee Benefits		3000-3999	68,628.13	68,628.13	0.0%
4) Books and Supplies		4000-4999	91,528.93	76,000.00	-17.0%
5) Services and Other Operating Expenditures		5000-5999	8,126.45	2,159.00	-73.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			261,306.98	239,810.60	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,890.13)	(75,000.00)	-3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,000.00	75,000.00	0.0%
b) Transfers Out		7600-7629	614.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,386.00	75,000.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,504.13)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,504.13	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504.13	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504.13	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(1,000.00)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	23,687.51		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	3,404.85		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	50,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			78,092.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(140.62)		
2) Due to Grantor Governments		9590	1,233.92		
3) Due to Other Funds		9610	100,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			101,093.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(23,000.94)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	54,228.89	46,485.60	-14.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,228.89	46,485.60	-14.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	116,468.01	110,000.00	-5.6%
All Other State Revenue		8590	4,894.95	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			121,362.96	110,000.00	-9.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	325.00	325.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,500.00	8,000.00	6.7%
TOTAL, OTHER LOCAL REVENUE			7,825.00	8,325.00	6.4%
TOTAL, REVENUES			183,416.85	164,810.60	-10.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,737.47	62,737.47	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	30,286.00	30,286.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,023.47	93,023.47	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,185.00	24,185.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,755.88	6,755.88	0.0%
Health and Welfare Benefits		3401-3402	36,341.08	36,341.08	0.0%
Unemployment Insurance		3501-3502	480.78	480.78	0.0%
Workers' Compensation		3601-3602	865.39	865.39	0.0%



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Budget Adoption

2023-24

FORM 14

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	25,000.00	25,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	925.00	925.00	0.0%
5) TOTAL, REVENUES			25,925.00	25,925.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,662.50	18,925.00	-54.6%
6) Capital Outlay		6000-6999	7,000.00	7,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,662.50	25,925.00	-46.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,737.50)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,737.50)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,541.14	48,803.64	-31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,541.14	48,803.64	-31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,541.14	48,803.64	-31.8%
2) Ending Balance, June 30 (E + F1e)			48,803.64	48,803.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	48,803.64	48,803.64	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,363.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,363.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			53,363.93		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,000.00	25,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	925.00	925.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			925.00	925.00	0.0%
TOTAL, REVENUES			25,925.00	25,925.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



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Budget Adoption

2023-24

FORM 17

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,950.00	7,000.00	17.6%
5) TOTAL, REVENUES			5,950.00	7,000.00	17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,950.00	7,000.00	17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,950.00	7,000.00	17.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	489,045.90	494,995.90	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			489,045.90	494,995.90	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			489,045.90	494,995.90	1.2%
2) Ending Balance, June 30 (E + F1e)			494,995.90	501,995.90	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	494,995.90	501,995.90	1.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	494,302.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			494,302.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			494,302.74		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,950.00	7,000.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,950.00	7,000.00	17.6%
TOTAL, REVENUES			5,950.00	7,000.00	17.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



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Budget Adoption

2023-24

FORM 20

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

Harmony Elementary School & Salmon Creek Charter School

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,750.00	2,500.00	-56.5%
5) TOTAL, REVENUES			5,750.00	2,500.00	-56.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,750.00	2,500.00	-56.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	565,000.00	15,000.00	-97.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(565,000.00)	(15,000.00)	-97.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(559,250.00)	(12,500.00)	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	818,408.50	259,158.50	-68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			818,408.50	259,158.50	-68.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			818,408.50	259,158.50	-68.3%
2) Ending Balance, June 30 (E + F1e)			259,158.50	246,658.50	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	259,158.50	246,658.50	-4.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	257,870.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			257,870.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			257,870.96		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	5,750.00	2,500.00	-56.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,750.00	2,500.00	-56.5%
TOTAL, REVENUES			5,750.00	2,500.00	-56.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	565,000.00	15,000.00	-97.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			565,000.00	15,000.00	-97.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(565,000.00)	(15,000.00)	-97.3%



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Budget Adoption

2023-24

FORM 21

Building Fund

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,797.38	0.00	-100.0%
5) TOTAL, REVENUES			4,797.38	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,830.61	0.00	-100.0%
6) Capital Outlay		6000-6999	2,797,550.92	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,884,381.53	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,879,584.15)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,879,584.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,879,584.15	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,879,584.15	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,879,584.15	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11.24		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.0%
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	4,797.38	0.00	-100.0%
		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Local Revenue					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,797.38	0.00	-100.0%
TOTAL, REVENUES			4,797.38	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%



Harmony
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Budget Adoption

2023-24

FORM 25

Capital Facilities Fund

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,140.00	6,500.00	5.9%
5) TOTAL, REVENUES			6,140.00	6,500.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,500.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(360.00)	6,500.00	-1,905.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(360.00)	6,500.00	-1,905.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,087.62	194,727.62	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,087.62	194,727.62	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,087.62	194,727.62	-0.2%
2) Ending Balance, June 30 (E + F1e)			194,727.62	201,227.62	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,727.62	201,227.62	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	187,637.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			187,637.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			187,637.41		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	2,350.00	1,500.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	0.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	3,790.00	5,000.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			6,140.00	6,500.00	5.9%
TOTAL, REVENUES			6,140.00	6,500.00	5.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00



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Budget Adoption

2023-24

FORM 40

**Special Reserve Fund
For
Capital Outlay Projects**

Harmony Elementary School & Salmon Creek Charter School

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,199,000.00	250.00	-100.0%
5) TOTAL, REVENUES			4,199,000.00	250.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	162,730.81	0.00	-100.0%
6) Capital Outlay		6000-6999	4,937,323.13	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,100,053.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(901,053.94)	250.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	550,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			550,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351,053.94)	250.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,053.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,053.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,053.94	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	250.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	250.00	New
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(341,778.66)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(1,500,000.00)		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(1,841,778.66)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(1,841,778.66)		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	250.00	-91.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,196,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,199,000.00	250.00	-100.0%
TOTAL, REVENUES			4,199,000.00	250.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%