



**Harmony**  
Union School District

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

# 1st Interim Budget

## 2023-24

## Certification

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Stacy Kalember Telephone: 707-874-1205 ext 12  
Title: Chief Business Official E-mail: skalember@harmonyusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

**First Interim**  
**DISTRICT CERTIFICATION OF INTERIM REPORT**  
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> <li>• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> <li>• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>• If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>• If yes, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 1b)</li> <li>• Classified? (Section S8B, Line 1b)</li> <li>• Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
			X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 3)</li> <li>• Classified? (Section S8B, Line 3)</li> </ul>	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



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# 1st Interim Budget

## 2023-24

## Narrative

## HARMONY UNION SCHOOL DISTRICT

Board Meeting December 13th, 2023

2023-24 1<sup>st</sup> Interim

Harmony USD's 2023-24 1st Interim Budget was developed using the 2023-24 Enacted State Budget, version 24.2b of the LCFF Calculator, the 2023-24 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2023-24 1st Interim Budget was also developed using a 10-year property tax average of 5%. Years 2024-25 and 2025-26 used a 2.5% increase based on the slowing economy. Harmony used a 5% property tax projection for 2023-24 based off the 2022-23 property tax increase of 6.55%. Real Estate transactions and property assessments were above average in 2020, 2021 and 2022. With the County Assessor's Office two years behind in property tax assessments, assuming a 5% increase seemed appropriate for 2023-24.

Even though the 2023-24 1<sup>st</sup> Interim Budget COLAs show an 8.22% COLA for 2023-24, a 3.94% COLA for 2024-25 and a 3.29% COLA for 2025-26, School Services of CA is showing that the Department of Finance is predicting a much lower COLA for out years 2024-25 and 2025-26, so the 2<sup>nd</sup> Interim Budget may look very different.

*From School Services of CA:*

*At the time of the Enacted Budget in June 2023, the Department of Finance projected a statutory cost-of-living adjustment (COLA) of 3.94% for 2025-26. As a reminder, the statutory COLA is calculated using federally aggregated data points and, as of June 2023, four of the eight data points were known. The sixth data point was released in October 2023 and, based on the six available data points, it is unlikely that the statutory COLA will yield a factor of 3.94%. In fact, the statutory COLA for 2025-26 is trending near 2.00% or below.*

The 2023-24 1st Interim is based on the LCFF calculation which includes supplemental and concentration grants based on the number of English Language Learners pupils, students eligible for free and reduced meal programs and foster youth (Unduplicated pupil counts). The ADA, enrollment and pupil counts have been updated to reflect estimates as best as can be determined at this time. The number of unduplicated pupils enrolled in each school district as a percentage of total enrollment will constitute the unduplicated count. Each year the District will provide the State the total number of unduplicated pupil counts in these categories, which will determine the grant funding the District qualifies for. At the 2023-24 1st Interim Budget, the District's unduplicated count is 13 and the Supplemental/Concentration Grant percentage for the District is 27%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

The 2023-24 1<sup>st</sup> Interim Budget includes one-time funds for the Comprehensive Support and Improvement Plan to assist our District students improve their ADA. CSI funds cover Building capacity, collaborating with educational partners, conducting needs assessments and root cause analysis, selecting and implementing evidence-based interventions, strategies, and activities, using data and outcomes to monitor and evaluate improvement efforts, reviewing, identifying and addressing, through implementation of the CSI plan. The District is allocating funds to cover certificated and classified salaries connected to allowable areas.

The 2023-24 1<sup>st</sup> Interim Budget also including funding to expand our Transition Kindergarten program. TK students who turn 5 by April 2, 2024, are now included in the ADA calculations. The 2024-25 Budget includes TK students who turn 5 by June 2, 2025, in the ADA calculation and the 2025-26 Budget includes TK students who turn 5 by September 1, 2026, 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 more and more who are counted in ADA.

Special Ed student enrollment has increased raising the cost of special education services for the District. The revenue for these students does increase, but the contribution from the General Fund for this program stays significant at \$600,000 for 2023-24, \$665,000 for 2024-25 and \$650,000 for 2025-26.

Property taxes per ADA x Charter ADA is reflected below:

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>Local Property Taxes</u>	<u>\$3,110,000</u>	<u>\$3,187,750</u>	<u>\$3,267,444</u>
District LCFF ADA	47.16	56.5	57
	<u>\$275,566</u>	<u>\$317,371</u>	<u>\$314,232</u>
S.C. Charter LCFF ADA	167.78	169	169
	<u>\$980,377</u>	<u>\$949,303</u>	<u>\$931,665</u>
Pathways Charter ADA	317.30	342	366.70
	<u>\$1,454,057</u>	<u>\$1,921,076</u>	<u>\$2,021,547</u>

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State’s deferred maintenance apportionment was eliminated. There will no longer be a revenue stream in this fund unless funds are permanently transferred from the general fund. These funds have been committed for deferred maintenance purposes by an approved board resolution. The contribution to the deferred maintenance program from the General Fund is \$25,000 for 2023-24, 2024-25 and 2025-26.

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 third and final phase of the 2018 Bond is now complete. The Notice of Completion was filed with Sonoma County on October 16, 2023. The Certification of Compliance letter to Harmony Elementary School from the Department of General Services, Division of the State Architect, DSA File 49-47, was filed on December 11, 2023. The 2018 Bond went considerably over budget, due to inadequate plans. The District has contracted with legal counsel to seek damages. Any funds awarded will reimburse the Budget Stabilization fund in the General Fund.

Proposition 51 effects the required minimum contribution a District must deposit to the Restricted Routine Repair and Maintenance account from their General Fund. The rate is 3% of the total General Fund expenditures within the General Fund for ongoing and major maintenance. *Currently the District is not required to meet that requirement due to the fact that District’s with ADA under 300 are exempt.*

1st Interim projections for 2023-24 through 2025-26 reflect an average of 3.2% increase in salaries due to the district's 3% offer and step in column increases. The Administrative configuration for 2023-24 will be a full time Superintendent/Principal, a full time Chief Business Official, a full time Asst CBO and a full time Office Manager. There are two (2) certificated position layoffs reflected in 2024-25.

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

With great uncertainty of the California State Budget, it is highly recommended that the District monitor the budget closely. With an ending balance of \$1,959,143, 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 \$1,300,000, and restricted funds in the amount of \$223,982 the district's unassigned ending balance at 1st Interim is \$101,580.

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

	<u>*LCFF Revenue</u>	<u>EPA Revenue</u>	<u>State Aid Revenue</u>
2023-24	\$2,671,747	\$244,663	\$1,186,566
2024-25	\$2,823,604	\$370,167	\$1,211,763
2025-26	\$2,901,746	\$448,573	\$1,232,276

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

ADA used for LCFF calculations are:

@Budget Development		@1 <sup>st</sup> Interim	
2023-24	206.26	2023-24	214.94
2024-25	208.45	2024-25	225.50
2025-26	209	2025-26	226

2024-25 and 2025-26 reflect expenditure increases in salaries due to step in column increases and a 3% blanket increase to hold the space for negotiations. Estimated health and welfare benefit increases 2.5% as well as increases in STRS & PERS costs per the most recent Dartboard.

The 1st Interim 2023-24 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, Bond, 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 1st Interim is included.



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# 1st Interim Budget

## 2023-24

## LCFF Calculator

Harmony Union Elementary (70730) - 2023-24 Budget @ 1st Interim		12/13/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>SUMMARY OF FUNDING</b>									
<b>General Assumptions</b>									
COLA & Augmentation	0.00%	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%	
<b>LCFF Entitlement</b>									
Base Grant	\$451,132	\$476,841	\$485,134	\$468,228	\$582,515	\$607,154	\$648,517	\$668,995	
Grade Span Adjustment	46,194	48,474	49,547	47,637	60,568	61,992	66,294	68,382	
Supplemental Grant	31,312	26,444	18,917	20,934	23,228	24,410	21,873	23,242	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	115,000	115,000	115,000	124,453	129,356	133,612	137,874	142,231	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	20,535	13,699	34,173	52,946	54,635	56,361	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$643,638</b>	<b>\$666,759</b>	<b>\$689,133</b>	<b>\$674,951</b>	<b>\$829,840</b>	<b>\$880,114</b>	<b>\$929,193</b>	<b>\$959,211</b>	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	187,439	215,548	177,712	179,848	106,304	73,394	53,627	38,135	
<b>Total LCFF Entitlement</b>	<b>\$831,077</b>	<b>\$882,307</b>	<b>\$866,845</b>	<b>\$854,799</b>	<b>\$936,144</b>	<b>\$953,508</b>	<b>\$982,820</b>	<b>\$997,346</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 14,192</b>	<b>\$ 14,982</b>	<b>\$ 16,390</b>	<b>\$ 18,126</b>	<b>\$ 16,569</b>	<b>\$ 16,728</b>	<b>\$ 16,658</b>	<b>\$ 16,904</b>	
<b>Components of LCFF By Object Code</b>									
State Aid (Object Code 8011)	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 53,048	\$ 55,401	\$ 36,132	\$ 56,110	\$ 95,650	\$ 116,153	\$ 127,431	\$ 133,650	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 2,655,987	\$ 2,805,980	\$ 2,904,631	\$ 3,110,000	\$ 3,187,750	\$ 3,267,444	\$ 3,349,130	\$ 3,432,858	
In-Lieu of Property Taxes (Object Code 8096)	(2,401,081)	(2,502,197)	(2,597,041)	(2,834,434)	(2,870,379)	(2,953,212)	(3,016,864)	(3,092,285)	
<i>Property Taxes net of In-Lieu</i>	\$ 254,906	\$ 303,783	\$ 307,590	\$ 275,566	\$ 317,371	\$ 314,232	\$ 332,266	\$ 340,573	
<b>TOTAL FUNDING</b>	<b>\$831,077</b>	<b>\$882,307</b>	<b>\$866,845</b>	<b>\$854,799</b>	<b>\$936,144</b>	<b>\$953,508</b>	<b>\$982,820</b>	<b>\$997,346</b>	
Basic Aid Status	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>					
Excess Taxes	\$ (53,048)	\$ (55,401)	\$ (36,132)	\$ (56,110)	\$ (95,650)	\$ (116,153)	\$ (127,431)	\$ (133,650)	
EPA in Excess to LCFF Funding	\$ 53,048	\$ 55,401	\$ 36,132	\$ 56,110	\$ 95,650	\$ 116,153	\$ 127,431	\$ 133,650	
<b>Total LCFF Entitlement</b>	<b>\$831,077</b>	<b>\$882,307</b>	<b>\$866,845</b>	<b>\$854,799</b>	<b>\$936,144</b>	<b>\$953,508</b>	<b>\$982,820</b>	<b>\$997,346</b>	
<b>SUMMARY OF EPA</b>									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 53,048	\$ 55,401	\$ 36,132	\$ 56,110	\$ 95,650	\$ 116,153	\$ 127,431	\$ 133,650	
EPA, Current Year (Object Code 8012)	\$ 53,048	\$ 55,371	\$ 36,132	\$ 56,110	\$ 95,650	\$ 116,153	\$ 127,431	\$ 133,650	
<i>(P-2 plus Current Year Accrual)</i>									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 200.00	\$ (4,600.00)	\$ (5,429.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>(P-A less Prior Year Accrual)</i>									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Harmony Union Elementary (70730) - 2023-24 Budget @ 1st Interim		12/13/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 684,765	\$ 740,863	\$ 712,393	\$ 695,713	\$ 749,387	\$ 742,540	\$ 768,438	\$ 775,512	
Supplemental and Concentration Grant funding in the LCAP year	\$ 31,312	\$ 26,444	\$ 18,917	\$ 20,934	\$ 23,228	\$ 24,410	\$ 21,873	\$ 23,242	
Percentage to Increase or Improve Services	4.57%	3.57%	2.66%	3.01%	3.10%	3.29%	2.85%	3.00%	
<b>SUMMARY OF STUDENT POPULATION</b>									
<b>Unduplicated Pupil Population</b>									
Enrollment	40	43	44	48	60	60	62	62	
COE Enrollment	1	1	1	1	1	-	-	-	
<b>Total Enrollment</b>	<b>41</b>	<b>44</b>	<b>45</b>	<b>49</b>	<b>61</b>	<b>60</b>	<b>62</b>	<b>62</b>	
Unduplicated Pupil Count	7	8	6	13	9	9	10	10	
COE Unduplicated Pupil Count	1	1	-	-	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>8</b>	<b>9</b>	<b>6</b>	<b>13</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>	
Rolling %, Supplemental Grant	31.4800%	25.1700%	17.6900%	20.2900%	18.0600%	18.2400%	15.3000%	15.7600%	
Rolling %, Concentration Grant	31.4800%	25.1700%	17.6900%	20.2900%	18.0600%	18.2400%	15.3000%	15.7600%	

Salmon Creek School - A Charter (6110639) - 2023-24 Budget @ 1st Interim		12/13/2023				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF FUNDING</b>						
<b>General Assumptions</b>						
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%
<b>LCFF Entitlement</b>						
Base Grant	\$1,246,984	\$1,696,001	\$1,775,642	\$1,834,003	\$1,892,533	\$1,952,290
Grade Span Adjustment	39,978	43,550	46,096	47,601	49,149	50,697
Supplemental Grant	73,202	92,822	90,722	91,634	97,085	100,149
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	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$1,360,164</b>	<b>\$1,832,373</b>	<b>\$1,912,460</b>	<b>\$1,973,238</b>	<b>\$2,038,767</b>	<b>\$2,103,136</b>
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>1,360,164</b>	<b>1,832,373</b>	<b>1,912,460</b>	<b>1,973,238</b>	<b>2,038,767</b>	<b>2,103,136</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,162</b>	<b>\$ 10,921</b>	<b>\$ 11,316</b>	<b>\$ 11,676</b>	<b>\$ 12,064</b>	<b>\$ 12,445</b>
<b>Components of LCFF By Object Code</b>						
State Aid (Object Code 8011)	\$ 498,458	\$ 663,443	\$ 688,640	\$ 709,153	\$ 734,357	\$ 757,507
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 60,145	\$ 188,553	\$ 274,517	\$ 332,420	\$ 352,665	\$ 370,090
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	801,561	980,377	949,303	931,665	951,745	975,539
<i>Property Taxes net of In-Lieu</i>	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>1,360,164</b>	<b>1,832,373</b>	<b>1,912,460</b>	<b>1,973,238</b>	<b>2,038,767</b>	<b>2,103,136</b>
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (60,145)	\$ (188,553)	\$ (274,517)	\$ (332,420)	\$ (352,665)	\$ (370,090)
EPA in Excess to LCFF Funding	\$ 60,145	\$ 188,553	\$ 274,517	\$ 332,420	\$ 352,665	\$ 370,090
<b>Total LCFF Entitlement</b>	<b>1,360,164</b>	<b>1,832,373</b>	<b>1,912,460</b>	<b>1,973,238</b>	<b>2,038,767</b>	<b>2,103,136</b>
<b>SUMMARY OF EPA</b>						
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 60,145	\$ 188,553	\$ 274,517	\$ 332,420	\$ 352,665	\$ 370,090
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 60,145	\$ 188,553	\$ 274,517	\$ 332,420	\$ 352,665	\$ 370,090
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 12,964.00	\$ (23,135.00)	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-

Salmon Creek School - A Charter (6110639) - 2023-24 Budget @ 1st Interim		12/13/2023					
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>							
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,286,962	\$ 1,739,551	\$ 1,821,738	\$ 1,881,604	\$ 1,941,682	\$ 2,002,987	
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,202	\$ 92,822	\$ 90,722	\$ 91,634	\$ 97,085	\$ 100,149	
Percentage to Increase or Improve Services	5.69%	5.34%	4.98%	4.87%	5.00%	5.00%	
<b>SUMMARY OF STUDENT POPULATION</b>							
<b>Unduplicated Pupil Population</b>							
Enrollment	144	178	180	180	180	180	
COE Enrollment	-	-	-	-	-	-	
<b>Total Enrollment</b>	<b>144</b>	<b>178</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>180</b>	
<b>Unduplicated Pupil Count</b>							
Unduplicated Pupil Count	39	41	45	45	45	45	
COE Unduplicated Pupil Count	-	-	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>39</b>	<b>41</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	
Rolling %, Supplemental Grant	28.4400%	26.6800%	24.9000%	24.3500%	25.0000%	25.0000%	
Rolling %, Concentration Grant	28.4400%	26.6800%	24.9000%	24.3500%	25.0000%	25.0000%	



**Harmony**  
Union School District

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

# 1st Interim Budget

## 2023-24

# Multi – Year and Assumptions

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,871,747.00	4.25%	5,078,604.00	2.65%	5,213,121.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	97,333.38	(11.03%)	86,601.00	.61%	87,132.00
4. Other Local Revenues	8600-8799	140,500.00	.71%	141,500.00	1.09%	143,044.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,393,377.53	9.81%	1,530,000.00	0.00%	1,530,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(600,000.00)	10.83%	(665,000.00)	(2.26%)	(650,000.00)
6. Total (Sum lines A1 thru A5c)		5,902,957.91	4.55%	6,171,705.00	2.46%	6,323,297.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,767,782.97		1,794,010.57
b. Step & Column Adjustment				26,516.74		
c. Cost-of-Living Adjustment				35,355.66		
d. Other Adjustments				(35,644.80)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,767,782.97	1.48%	1,794,010.57	0.00%	1,794,010.57
2. Classified Salaries						
a. Base Salaries				851,439.67		874,231.67
b. Step & Column Adjustment				5,762.00		13,113.48
c. Cost-of-Living Adjustment				17,030.00		22,696.52
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	851,439.67	2.68%	874,231.67	4.10%	910,041.67
3. Employee Benefits	3000-3999	1,204,948.91	4.55%	1,259,778.00	8.15%	1,362,493.00
4. Books and Supplies	4000-4999	395,556.92	(51.19%)	193,075.00	1.20%	195,390.00
5. Services and Other Operating Expenditures	5000-5999	550,690.78	(23.31%)	422,333.00	(2.17%)	413,153.00
6. Capital Outlay	6000-6999	132,375.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(150.00)	0.00%	(150.00)	0.00%	(150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,829,049.36	(12.25%)	1,605,000.00	0.00%	1,605,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,731,693.61	(8.67%)	6,148,278.24	2.14%	6,279,938.24
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(828,735.70)		23,426.76		43,358.76
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,563,896.44		1,735,160.74		1,758,587.50
2. Ending Fund Balance (Sum lines C and D1)		1,735,160.74		1,758,587.50		1,801,946.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	1,300,000.00		1,300,000.00		1,300,000.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	323,581.00		269,295.00		271,561.00
2. Unassigned/Unappropriated	9790	111,079.74		188,792.50		229,885.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,735,160.74		1,758,587.50		1,801,946.26
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	1,300,000.00		1,300,000.00		1,300,000.00
b. Reserve for Economic Uncertainties	9789	323,581.00		269,295.00		271,561.00
c. Unassigned/Unappropriated	9790	111,079.74		188,792.50		229,885.26
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,734,660.74		1,758,087.50		1,801,446.26
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
out years show step-in-column and cost of living						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,959.00	1.21%	24,250.00	0.00%	24,250.00
2. Federal Revenues	8100-8299	276,572.00	(63.59%)	100,700.00	0.00%	100,700.00
3. Other State Revenues	8300-8599	415,168.02	4.11%	432,249.00	2.11%	441,355.00
4. Other Local Revenues	8600-8799	198,580.44	(9.91%)	178,893.00	1.63%	181,801.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	600,000.00	(5.83%)	565,000.00	1.77%	575,000.00
6. Total (Sum lines A1 thru A5c)		1,514,279.46	(14.08%)	1,301,092.00	1.69%	1,323,106.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				445,348.12		353,875.12
b. Step & Column Adjustment				4,430.00		4,585.00
c. Cost-of-Living Adjustment				5,900.00		6,115.00
d. Other Adjustments				(101,803.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	445,348.12	(20.54%)	353,875.12	3.02%	364,575.12
2. Classified Salaries						
a. Base Salaries				270,060.33		264,510.33
b. Step & Column Adjustment				4,050.00		3,445.00
c. Cost-of-Living Adjustment				5,400.00		4,600.00
d. Other Adjustments				(15,000.00)		(45,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	270,060.33	(2.06%)	264,510.33	(13.97%)	227,555.33
3. Employee Benefits	3000-3999	385,236.09	(2.00%)	377,530.00	(14.00%)	324,677.00
4. Books and Supplies	4000-4999	53,339.47	(6.26%)	50,000.00	4.00%	52,000.00
5. Services and Other Operating Expenditures	5000-5999	390,218.32	2.51%	400,000.00	2.50%	410,000.00
6. Capital Outlay	6000-6999	24,625.00	(57.36%)	10,500.00	0.00%	10,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	150.00	0.00%	150.00	0.00%	150.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,568,977.33	(7.16%)	1,456,565.45	(4.61%)	1,389,457.45
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(54,697.87)		(155,473.45)		(66,351.45)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		278,680.20		223,982.33		68,508.88
2. Ending Fund Balance (Sum lines C and D1)		223,982.33		68,508.88		2,157.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	223,982.33		68,508.88		2,157.43
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		223,982.33		68,508.88		2,157.43
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2024-25 shows removal of CSI Grant funds, step-in-column and cost of living						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,895,706.00	4.23%	5,102,854.00	2.64%	5,237,371.00
2. Federal Revenues	8100-8299	276,572.00	(63.59%)	100,700.00	0.00%	100,700.00
3. Other State Revenues	8300-8599	512,501.40	1.24%	518,850.00	1.86%	528,487.00
4. Other Local Revenues	8600-8799	339,080.44	(5.51%)	320,393.00	1.39%	324,845.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,393,377.53	9.81%	1,530,000.00	0.00%	1,530,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(100,000.00)	(25.00%)	(75,000.00)
6. Total (Sum lines A1 thru A5c)		7,417,237.37	.75%	7,472,797.00	2.32%	7,646,403.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,213,131.09		2,147,885.69
b. Step & Column Adjustment				30,946.74		4,585.00
c. Cost-of-Living Adjustment				41,255.66		6,115.00
d. Other Adjustments				(137,447.80)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,213,131.09	(2.95%)	2,147,885.69	.50%	2,158,585.69
2. Classified Salaries						
a. Base Salaries				1,121,500.00		1,138,742.00
b. Step & Column Adjustment				9,812.00		16,558.48
c. Cost-of-Living Adjustment				22,430.00		27,296.52
d. Other Adjustments				(15,000.00)		(45,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,121,500.00	1.54%	1,138,742.00	(.10%)	1,137,597.00
3. Employee Benefits	3000-3999	1,590,185.00	2.96%	1,637,308.00	3.05%	1,687,170.00
4. Books and Supplies	4000-4999	448,896.39	(45.85%)	243,075.00	1.78%	247,390.00
5. Services and Other Operating Expenditures	5000-5999	940,909.10	(12.60%)	822,333.00	.10%	823,153.00
6. Capital Outlay	6000-6999	157,000.00	(93.31%)	10,500.00	0.00%	10,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,829,049.36	(12.25%)	1,605,000.00	0.00%	1,605,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,300,670.94	(8.38%)	7,604,843.69	.85%	7,669,395.69
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(883,433.57)		(132,046.69)		(22,992.69)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,842,576.64		1,959,143.07		1,827,096.38
2. Ending Fund Balance (Sum lines C and D1)		1,959,143.07		1,827,096.38		1,804,103.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	223,982.33		68,508.88		2,157.43
c. Committed						
1. Stabilization Arrangements	9750	1,300,000.00		1,300,000.00		1,300,000.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	323,581.00		269,295.00		271,561.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	111,079.74		188,792.50		229,885.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,959,143.07		1,827,096.38		1,804,103.69
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	1,300,000.00		1,300,000.00		1,300,000.00
b. Reserve for Economic Uncertainties	9789	323,581.00		269,295.00		271,561.00
c. Unassigned/Unappropriated	9790	111,079.74		188,792.50		229,885.26
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,734,660.74		1,758,087.50		1,801,446.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.90%		23.12%		23.49%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Sonoma County SELPA					
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		214.94		217.95		218.50
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		8,300,670.94		7,604,843.69		7,669,395.69
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		8,300,670.94		7,604,843.69		7,669,395.69
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		415,033.55		380,242.18		383,469.78
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		415,033.55		380,242.18		383,469.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**HARMONY UNION SCHOOL DISTRICT**  
**2023-24 1st Interim**  
**Assumptions for Funds 01 and 03**

**REVENUE**

The 2023-24 1st Interim is based on LCFF funding for 2023-24 through 2025-26

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

	2023-24	2024-25	2025-26
<b>Harmony USD - FUND 01</b>	\$56,110	\$95,650	\$116,153
<b>Salmon Creek Charter - FUND 03</b>	\$188,553	\$274,517	\$332,420
<b>TOTAL EPA @ 1st Interim</b>	<b>\$244,663</b>	<b>\$370,167</b>	<b>\$448,573</b>

**ENROLLMENT AND UNDUPLICATED COUNTS**

for Harmony Union School District TK - 1	2023-24	2024-25	2025-26
Enrollment	48	60	60
Unduplicated Counts	13	9	9
Pupil Percentage	0.27	0.15	0.15
for Salmon Creek Charter 2 - 8			
Enrollment	178	180	180
Unduplicated Counts	41	45	45
Pupil Percentage	0.23	0.25	0.25

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

	2023-24	2024-25	2025-26
District TK - 1	47.16	56.5	57
Charter 2 - 8	167.78	169	169
	214.94	225.50	226.00

The District configuration for 2023-24 is one classroom per grade; Transitional Kindergarten, Kindergarten and 1st Grade. Only 5 of the 17 students in TK will turn 5 by April 2, 2024, and are included in the District's ADA Calculation. In future years, the date changes so ADA will naturally increase. The Charter School configuration for 2023-24 is one (1) classroom per grades 2nd, 3rd, 4th, 6th, 7th & 8th. 5th grade has two (2) classrooms. Enrollment for the District is actually 60, less the 13 TK students, making ADA down to 47.16. Enrollment for the Charter School, grades 2nd through 8th, is 178.

Pathways Charter School ADA	YEAR	2023-24	2024-25	2025-26
	1st Interim	317.30	342.00	366.70

**COLA**

COLA and BRL based on projections from School Services of California and SCOE  
 2023-24 8.22%  
 2024-25 3.94%  
 2025-26 3.29%

**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%

**HARMONY UNION SCHOOL DISTRICT**  
**2023-24 1st Interim**  
**Assumptions for Funds 01 and 03**

**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.

Starting in 2022-23, districts are awarded 60% of the prior year's cost. So for 2023-24, in addition to the \$115,000, HUSD will receive \$55,500. Revenue is reflected. The District's transportation costs at 1st Interim for 2023-24 are \$253,525 for Home to School transportation and \$23,500 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**

2023-24 Salary negotiations have settled. The district and unions settled at 5% for 2023-24.

**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. 2023-24 Kaiser rates increased 9% from 2022-23; Blue Shield increased 8.75% from 2022-23. The 1st Interim includes a 2.5% increase for out years. Doubles are covered at 95% of the Kaiser Double MID option, plus dental and families are covered at 90% of the Kaiser Family MID option, plus dental. All employees have the option to opt for cash-in-lieu by selecting a lower costing health plan (if they are double covered). All employees also have the option to opt for their out-of-pocket portion of health benefits to be deducted at pretax.

**SALARY PROJECTIONS**

There are two planned certificated layoffs for the 2023-24 school year as we have two temporary certificated employees. Administration salaries reflect the current configuration of Superintendent/Principal, Chief Business Official, Office Manager and Asst CBO.

**RETIREES**

The District will continue to cover Health and Welfare Benefits for the Certificated Retirees for 5 years, or until they reach the age of 65, whichever comes faster. The District signed a 5 year contract agreeing to pay \$15,000 to an HUSD Retiree through 2024. This \$15,000 has been added to the cost of retirees. 2023-24 is the final year of that agreement.

**TRANSFERS**

Transfers in are projected at \$1,393,378 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. 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 to cover Cafeteria salaries and expenditures to maintain the program. The District transferred \$550,000 in 2022-23 and \$550,000 in 2023-24 from the General Fund to Fund 40 to cover construction costs connected to the 2018 Bond. The District is in contract with legal counsel to seek reimbursement of funds.

**ECONOMIC UNCERTAINTIES**

The 5% required level for Economic Uncertainties reserves is reflected in the 1st Interim for 2023-24 through 2025-26. 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 1st Interim adoption to provide public review and discussion of the reserve. SB 858, the education budget trailer bill, includes reserve caps or limits if certain State revenue conditions are met. A statement of reasons that substantiate the need for the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the 1st Interim must be provided.

**BUDGET STABILIZATION**

1st Interim Stabilization: The HUSD Board recognizes that the 1st Interim Stabilization is a one-lump sum of money and therefore cannot be connected to any ongoing expenses. The Board decided at their November 2018 regular board meeting to increase the Budget Stabilization amount of \$2,261,723, which was the original amount designated in 2014, to \$2,400,000. The Board then approved in Summer 2023 to transfer \$1.1 million to Fund 40 to cover the deficit of construction costs. Budget Stabilization now holds \$1.3 million.



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# 1st Interim Budget

## 2023-24

# Enrollment Projections

ADA @ 1st Interim		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		
Grade Level				Grade Level		Grade Level		
TK	5	(17total)	TK	16	(18total)	TK	18	All paid
K	23		K	21		K	21	
1st	20		1st	23		1st	21	
2nd	21		2nd	23		2nd	23	
3rd	24		3rd	23		3rd	23	
4th	26		4th	24		4th	24	
5th	34		5th	24		5th	24	
6th	27		6th	32		6th	24	
7th	25		7th	26		7th	32	
8th	21		8th	25		8th	26	
	226			237			236	
<b>Enrollment</b>			<b>Enrollment</b>			<b>Enrollment</b>		
HUSD	48		HUSD	60		HUSD	60	
SC	178		SC	177		SC	176	
HUSD ADA@.93 47.16			HUSD ADA@.94 56.5			HUSD ADA@.95 57		
SCC ADA@.94 167.78			SCC ADA@.95 169			SCC ADA@.96 169		
Pathways 315			Pathways 320			Pathways 325		
<b>Total HUSD ADA Calc 214.94</b>			<b>Total HUSD ADA Calc 225.5</b>			<b>Total HUSD ADA Calc 226</b>		
Class Configurations 2023-24			Class Configurations 2024-25			Class Configurations 2025-26		



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# 1st Interim Budget

## 2023-24

# FORM A

# Average Daily Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	50.22	50.22	47.16	47.16	(3.06)	-6.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>						
	50.22	50.22	47.16	47.16	(3.06)	-6.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>						
	50.22	50.22	47.16	47.16	(3.06)	-6.0%
<b>7. Adults in Correctional Facilities</b>						
					0.00	
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	156.04	156.04	167.78	167.78	11.74	8.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	156.04	156.04	167.78	167.78	11.74	8.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	156.04	156.04	167.78	167.78	11.74	8.0%



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# **1st Interim Budget**

## **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 interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	50.22	47.16		
	Charter School	156.04	167.78		
	<b>Total ADA</b>	<b>206.26</b>	<b>214.94</b>	<b>4.2%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)	District Regular	51.70	56.50		
	Charter School	156.75	169.00		
	<b>Total ADA</b>	<b>208.45</b>	<b>225.50</b>	<b>8.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)	District Regular	54.15	57.00		
	Charter School	154.85	169.00		
	<b>Total ADA</b>	<b>209.00</b>	<b>226.00</b>	<b>8.1%</b>	<b>Not Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The 2023-24 SY saw a dramatic 20% increase in enrollment. HUSD was expecting an increase as a local Charter School had closed and we were seeing greater interest, but did not expect what occurred. Out years are a conservative estimate of the increase.

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
<b>Current Year (2023-24)</b>				
District Regular	54.00	48.00		
Charter School	166.00	178.00		
<b>Total Enrollment</b>	<b>220.00</b>	<b>226.00</b>	<b>2.7%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	55.00	55.00		
Charter School	165.00	175.00		
<b>Total Enrollment</b>	<b>220.00</b>	<b>230.00</b>	<b>4.5%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	57.00	57.00		
Charter School	163.00	170.00		
<b>Total Enrollment</b>	<b>220.00</b>	<b>227.00</b>	<b>3.2%</b>	<b>Not Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The 2023-24 SY saw a dramatic 20% increase in enrollment. HUSD was expecting an increase as a local Charter School had closed and we were seeing greater interest, but did not expect what occurred. Out years are a conservative estimate of the increase.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	58	617	
Charter School	157		
<b>Total ADA/Enrollment</b>	<b>215</b>	<b>617</b>	<b>34.8%</b>
Second Prior Year (2021-22)			
District Regular	40	548	
Charter School	126		
<b>Total ADA/Enrollment</b>	<b>166</b>	<b>548</b>	<b>30.3%</b>
First Prior Year (2022-23)			
District Regular	45	497	
Charter School	144		
<b>Total ADA/Enrollment</b>	<b>189</b>	<b>497</b>	<b>38.0%</b>
Historical Average Ratio:			34.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>34.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	47	48		
Charter School	168	178		
<b>Total ADA/Enrollment</b>	<b>215</b>	<b>226</b>	<b>95.1%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	52	55		
Charter School	166	175		
<b>Total ADA/Enrollment</b>	<b>218</b>	<b>230</b>	<b>94.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	54	57		
Charter School	160	170		
<b>Total ADA/Enrollment</b>	<b>214</b>	<b>227</b>	<b>94.3%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

Historically, HUSD's ADA has been 95%. Between 2020 and 2022, HUSD's ADA dropped between 90% and 92%. HUSD is estimating with COVID absences down, HUSD's ADA will stabilize at 95% again, but most likely not increase above 95%.



4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	6,564,257.00	6,741,229.00	2.7%	Not Met
1st Subsequent Year (2024-25)	6,810,030.00	7,024,680.00	3.2%	Not Met
2nd Subsequent Year (2025-26)	7,046,035.00	7,259,668.00	3.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

**Explanation:**  
(required if NOT met)

HUSD's property tax estimate for 2022-23 was 5%. The actual was 6.6%, which skewed the current year and out-year budgets.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (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)	4,704,156.00	5,883,869.65	80.0%
	Historical Average Ratio:		82.0%

  

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.0% to 87.0%	77.0% to 87.0%	77.0% to 87.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	3,824,171.55		
1st Subsequent Year (2024-25)	3,928,020.24	4,543,278.24	86.5%	Met
2nd Subsequent Year (2025-26)	4,066,545.24	4,674,938.24	87.0%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

HUSD's 2023-24 and 2024-25 budgets have Federal funds and increased Special Education funds, whereas in 2025-26 there are fewer Federal funds and less Special Education staff budgeted as current Special Education students age out and therefore HUSD will have less staff dedicated to restricted funding.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	263,311.00	276,572.00	5.0%	Yes
1st Subsequent Year (2024-25)	100,700.00	100,700.00	0.0%	No
2nd Subsequent Year (2025-26)	100,700.00	100,700.00	0.0%	No

Explanation:  
(required if Yes)

HUSD is receiving Federal CSI funds for the current school year. The original estimate was \$13,351 less than the actual amount, which is 8% greater than anticipated and applies to the 5% difference.

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

Current Year (2023-24)	538,652.00	512,501.40	-4.9%	No
1st Subsequent Year (2024-25)	486,877.00	518,850.00	6.6%	Yes
2nd Subsequent Year (2025-26)	497,381.00	528,487.00	6.3%	Yes

Explanation:  
(required if Yes)

Due to the budgeted 20% increase in enrollment, HUSD's out years project an increase in Lottery funding and Transportation funding.

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

Current Year (2023-24)	238,979.00	339,080.44	41.9%	Yes
1st Subsequent Year (2024-25)	258,893.00	320,393.00	23.8%	Yes
2nd Subsequent Year (2025-26)	261,800.00	324,845.00	24.1%	Yes

Explanation:  
(required if Yes)

Due to HUSD creating an afterschool program for ELOP, HUSD projects \$50k increase in non-ELOP students attending the afterschool program at a cost. The PTA for HUSD also increased their annual donation by \$10k.

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

Current Year (2023-24)	209,725.00	448,896.39	114.0%	Yes
1st Subsequent Year (2024-25)	193,209.00	243,075.00	25.8%	Yes
2nd Subsequent Year (2025-26)	196,780.00	247,390.00	25.7%	Yes

Explanation:  
(required if Yes)

The current year 4xxx budget increased dramatically due to HUSD purchasing safety equipment not foreseen in the Budget Development (security cameras and hand radios).

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

Current Year (2023-24)	840,308.00	940,909.10	12.0%	Yes
1st Subsequent Year (2024-25)	699,783.00	822,333.00	17.5%	Yes
2nd Subsequent Year (2025-26)	708,151.00	823,153.00	16.2%	Yes

Explanation:  
(required if Yes)

Due to the 20% increase in enrollment, HUSD saw an increase in Special Education costs in all three years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	1,040,942.00	1,128,153.84	8.4%	Not Met
1st Subsequent Year (2024-25)	846,470.00	939,943.00	11.0%	Not Met
2nd Subsequent Year (2025-26)	859,881.00	954,032.00	10.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	1,050,033.00	1,389,805.49	32.4%	Not Met
1st Subsequent Year (2024-25)	892,992.00	1,065,408.00	19.3%	Not Met
2nd Subsequent Year (2025-26)	904,931.00	1,070,543.00	18.3%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>HUSD is receiving Federal CSI funds for the current school year. The original estimate was \$13,351 less than the actual amount, which is 8% greater than anticipated and applies to the 5% difference.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>Due to the budgeted 20% increase in enrollment, HUSD's out years project an increase in Lottery funding and Transportation funding.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>Due to HUSD creating an afterschool program for ELOP, HUSD projects \$50k increase in non-ELOP students attending the afterschool program at a cost. The PTA for HUSD also increased their annual donation by \$10k.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>The current year 4xxx budget increased dramatically due to HUSD purchasing safety equipment not foreseen in the Budget Development (security cameras and hand radios).</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>Due to the 20% increase in enrollment, HUSD saw an increase in Special Education costs in all three years.</p>

7. CRITERION: Facilities Maintenance

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	215,840.09	75,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		36,000.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.9%	23.1%	23.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>7.0%</b>	<b>7.7%</b>	<b>7.8%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Current Year (2023-24)	(828,735.70)	6,731,693.61	
1st Subsequent Year (2024-25)	23,426.76	6,148,278.24	N/A	Met
2nd Subsequent Year (2025-26)	43,358.76	6,279,938.24	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

HUSD transferred \$550k from the General Fund to Fund 40 to cover unforeseen construction costs connected to the 2018 Bond project. HUSD is seeking legal counsel to cover some of the loss. HUSD intends for the legal case to be settled during the current year.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	1,959,143.07	Met
1st Subsequent Year (2024-25)	1,827,096.38	Met
2nd Subsequent Year (2025-26)	1,804,103.69	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	1,384,446.12	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	214.94	217.95	218.50
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

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

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

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

Yes

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

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

Sonoma County SELPA

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,300,670.94	7,604,843.69	7,669,395.69
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)	8,300,670.94	7,604,843.69	7,669,395.69

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	415,033.55	380,242.18	383,469.78
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.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>415,033.55</b>	<b>380,242.18</b>	<b>383,469.78</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	1,300,000.00	1,300,000.00	1,300,000.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	323,581.00	269,295.00	271,561.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	111,079.74	188,792.50	229,885.26
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,734,660.74	1,758,087.50	1,801,446.26
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.90%	23.12%	23.49%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>415,033.55</b>	<b>380,242.18</b>	<b>383,469.78</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

HUSD transferred \$550k from the General Fund in 2022-23 and \$550k in 2023-24 to Fund 40 to cover unforeseen construction costs connected to the 2018 Bond project. HUSD is seeking legal counsel to cover the loss. HUSD intends for the legal case to be settled during the current year. HUSD is seeking over a million in damages and expects/hopes to recover 50-75% of that.

**S4. Contingent Revenues**

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

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

HUSD transferred \$550k from the General Fund in 2022-23 and \$550k in 2023-24 to Fund 40 to cover unforeseen construction costs connected to the 2018 Bond project. HUSD is seeking legal counsel to cover the loss. HUSD intends for the legal case to be settled during the current year. HUSD is seeking over a million in damages and expects/hopes to recover 50-75% of that.

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(496,001.00)	(600,000.00)	21.0%	103,999.00	Not Met
1st Subsequent Year (2024-25)	(510,000.00)	(665,000.00)	30.4%	155,000.00	Not Met
2nd Subsequent Year (2025-26)	(535,000.00)	(650,000.00)	21.5%	115,000.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	1,555,292.73	1,393,377.53	-10.4%	(161,915.20)	Not Met
1st Subsequent Year (2024-25)	1,530,000.00	1,530,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	1,530,000.00	1,530,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	1,615,292.73	1,829,049.36	13.2%	213,756.63	Not Met
1st Subsequent Year (2024-25)	1,605,000.00	1,605,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	1,605,000.00	1,605,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

Yes

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

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

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

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

**Explanation:**  
(required if NOT met)

Due to the increase in enrollment, HUSD has an increase in Special Education costs and therefore a need for an increase in unrestricted costs.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts 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:**

HUSD transferred \$550k from the General Fund in 2022-23 and \$550k in 2023-24 to Fund 40 to cover unforeseen construction costs connected to the 2018 Bond project. HUSD is seeking legal counsel to cover the loss. HUSD intends for the legal case to be settled during

(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts 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)

HUSD transferred \$550k from the General Fund in 2022-23 and \$550k in 2023-24 to Fund 40 to cover unforeseen construction costs connected to the 2018 Bond project. HUSD is seeking legal counsel to cover the loss. HUSD intends for the legal case to be settled during the current year. HUSD is seeking over a million in damages and expects/hopes to recover 50-75% of that. This is a one-time (2-time) transfer to be (hopefully) legally compensated.

- 1d. YES - Capital project cost overruns have occurred since budget adoption that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated cost overrun, identifying the source of funds that will be used to cover the cost overrun.

**Project Information:**  
(required if YES)

Project has completed.  
HUSD transferred \$550k from the General Fund in 2022-23 and \$550k in 2023-24 to Fund 40 to cover unforeseen construction costs connected to the 2018 Bond project. HUSD is seeking legal counsel to cover the loss. HUSD intends for the legal case to be settled during the current year. HUSD is seeking over a million in damages and expects/hopes to recover 50-75% of that. This is a one-time (2-time) transfer to be (hopefully) legally compensated.



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

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

--

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	257,871.00	292,404.00
b. OPEB plan(s) fiduciary net position (if applicable)	15,000.00	15,000.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	242,871.00	277,404.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)	15,000.00	15,000.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	1	1
1st Subsequent Year (2024-25)	0	0
2nd Subsequent Year (2025-26)	0	0

4. Comments:



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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)		First Interim
a. Required contribution (funding) for self-insurance programs			
Current Year (2023-24)			0.00
1st Subsequent Year (2024-25)			0.00
2nd Subsequent Year (2025-26)			0.00
b. Amount contributed (funded) for self-insurance programs			
Current Year (2023-24)			0.00
1st Subsequent Year (2024-25)			0.00
2nd Subsequent Year (2025-26)			0.00

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	15.0	18.2	16.2	16.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]



Negotiations Not Settled

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

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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


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

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

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

If Yes, explain the nature of the new costs:


--

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

**Certificated (Non-management) Step and Column Adjustments**

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


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

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

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


**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes
-----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	17.6	19.6	19.6	18.7

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

n/a
-----

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No
----

Negotiations Settled Since Budget Adoption

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

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


If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:


	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

**Classified (Non-management) - Other**

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

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

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

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

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

Yes
-----

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	3.6	4.5	4.5	4.5

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No
----

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits


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

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**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

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

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

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

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

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

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

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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**Harmony**  
Union School District

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Occidental, California, 95465  
Phone (707) 874-1205 • Fax (707) 874-1226  
[www.harmonyusd.org](http://www.harmonyusd.org)

# 1st Interim Budget

## 2023-24

# CASHFLOW

Description	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):									
			July	August	September	October	November	December	January	February		
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			November									
A. BEGINNING CASH			1,502,644.18	1,318,343.63	577,496.32	224,827.80	681,363.52	452,795.21	1,859,054.07	1,673,986.07		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		173,981.00	116,846.00	350,557.00	295,932.00	295,932.00	295,932.00	295,932.00	295,932.00		
Property Taxes	8020-8079			68.24	124.60	49.59	136.49	1,672,500.00	35,000.00	50.00		
Miscellaneous Funds	8080-8099		(134,679.00)	79,611.00	(218,234.00)	(170,489.00)	(145,489.00)	(165,000.00)	(165,000.00)	(150,000.00)		
Federal Revenue	8100-8299		7,985.00	(46,858.00)		22,623.00		6,500.00	150,000.00	1,500.00		
Other State Revenue	8300-8599		7,020.00	(21,231.57)	12,634.00	121,781.45	16,255.92	125,000.00	1,500.00	1,500.00		
Other Local Revenue	8600-8799		30,307.60	30,127.00	14,122.00	26,664.22	18,117.30	40,000.00	22,500.00	22,500.00		
Interfund Transfers In	8910-8929					523,084.80	175,000.00	250,000.00				
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			84,614.60	158,562.67	159,203.60	819,646.06	359,952.71	2,224,932.00	339,932.00	171,482.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		18,497.82	218,135.57	192,958.72	188,423.80	193,210.36	195,000.00	195,000.00	195,000.00		
Classified Salaries	2000-2999		43,422.89	101,565.88	100,077.67	104,833.46	108,342.95	100,000.00	100,000.00	100,000.00		
Employee Benefits	3000-3999		30,173.02	135,747.93	130,402.33	140,381.94	141,801.96	142,000.00	142,000.00	142,000.00		
Books and Supplies	4000-4999		28,339.13	60,659.50	59,049.47	54,940.46	37,220.98	125,000.00	7,500.00	5,500.00		
Services	5000-5999		45,821.71	125,219.78	31,459.74	122,083.71	89,925.14	65,000.00	75,000.00	25,000.00		
Capital Outlay	6000-6599			61,112.15	12,224.00	54,632.63	9,105.90	10,545.00				
Other Outgo	7000-7499											
Interfund Transfers Out	7600-7629					1,133,756.63		250,000.00				
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			166,254.57	702,440.81	526,171.93	1,799,052.63	579,607.29	887,545.00	519,500.00	467,500.00		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199	(500.00)										
Accounts Receivable	9200-9299	(2,360,657.53)	2,279.70	201,573.57	127.70	2,005,754.95	10.55	117,625.15				
Due From Other Funds	9310	(66,842.65)						66,842.65				
Stores	9320											
Prepaid Expenditures	9330	(23,722.77)	23,722.77									
Other Current Assets	9340											

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		(2,451,722.95)	26,002.47	201,573.57	127.70	2,005,754.95	10.55	184,467.80	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(507,152.16)	128,663.05	398,542.74	(14,172.11)	3,255.47	8,924.28	77,514.80	5,500.00	(12,500.00)
Due To Other Funds	9610	(584,316.94)				550,671.83		33,645.11		
Current Loans	9640									
Unearned Revenues	9650	(20,321.39)				15,885.36		4,436.03		
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		(1,111,790.49)	128,663.05	398,542.74	(14,172.11)	569,812.66	8,924.28	115,595.94	5,500.00	(12,500.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(1,339,932.46)	(102,660.58)	(196,969.17)	14,299.81	1,435,942.29	(8,913.73)	68,871.86	(5,500.00)	12,500.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(184,300.55)	(740,847.31)	(352,668.52)	456,535.72	(228,568.31)	1,406,258.86	(185,068.00)	(283,518.00)
<b>F. ENDING CASH (A + E)</b>			1,318,343.63	577,496.32	224,827.80	681,363.52	452,795.21	1,859,054.07	1,673,986.07	1,390,468.07
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November							
A. BEGINNING CASH		1,390,468.07	803,414.34	1,738,387.94	1,495,530.62				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	295,932.00	295,932.00	295,932.00	295,932.00	336,032.00		3,640,804.00	3,640,804.00
Property Taxes	8020-8079	15.00	1,200,000.00	35,000.00	150,000.00	17,056.08		3,110,000.00	3,110,000.00
Miscellaneous Funds	8080-8099	(400,000.00)	(145,000.00)	(120,409.00)	(120,409.00)			(1,855,098.00)	(1,855,098.00)
Federal Revenue	8100-8299		2,500.00		95,000.00	37,322.00		276,572.00	276,572.00
Other State Revenue	8300-8599	7,500.00	61,041.60	15,000.00	14,500.00	150,000.00		512,501.40	512,501.40
Other Local Revenue	8600-8799	22,500.00	35,000.00	22,500.00	22,242.32	32,500.00		339,080.44	339,080.44
Interfund Transfers In	8910-8929	445,292.00						1,393,376.80	1,393,377.53
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		371,239.00	1,449,473.60	248,023.00	457,265.32	572,910.08	0.00	7,417,236.64	7,417,237.37
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	195,000.00	195,000.00	195,000.00	231,904.82	0.00		2,213,131.09	2,213,131.09
Classified Salaries	2000-2999	100,000.00	100,000.00	100,000.00	63,257.15			1,121,500.00	1,121,500.00
Employee Benefits	3000-3999	142,000.00	142,000.00	142,000.00	142,000.00	17,677.82		1,590,185.00	1,590,185.00
Books and Supplies	4000-4999	22,500.00	25,000.00	5,000.00	18,186.85			448,896.39	448,896.39
Services	5000-5999	45,000.00	45,000.00	45,000.00	45,000.00	181,399.01		940,909.09	940,909.10
Capital Outlay	6000-6599		5,500.00	3,880.32				157,000.00	157,000.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629	445,292.73						1,829,049.36	1,829,049.36
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		949,792.73	512,500.00	490,880.32	500,348.82	199,076.83	0.00	8,300,670.93	8,300,670.94
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(27,500.00)			2,299,871.62	
Due From Other Funds	9310				(78,500.00)			(11,657.35)	
Stores	9320							0.00	
Prepaid Expenditures	9330			(7,500.00)	(20,000.00)	(12,500.00)		(16,277.23)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	(7,500.00)	(126,000.00)	(12,500.00)	0.00	2,271,937.04	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	8,500.00	2,000.00	(7,500.00)	(58,000.00)			540,728.23	
Due To Other Funds	9610							584,316.94	
Current Loans	9640							0.00	
Unearned Revenues	9650				1.00			20,322.39	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		8,500.00	2,000.00	(7,500.00)	(57,999.00)	0.00	0.00	1,145,367.56	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(8,500.00)	(2,000.00)	0.00	(68,001.00)	(12,500.00)	0.00	1,126,569.48	
E. NET INCREASE/DECREASE (B - C + D)		(587,053.73)	934,973.60	(242,857.32)	(111,084.50)	361,333.25	0.00	243,135.19	(883,433.57)
F. ENDING CASH (A + E)		803,414.34	1,738,387.94	1,495,530.62	1,384,446.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,745,779.37	



**Harmony**  
Union School District

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# 1st Interim Budget

## 2023-24

## FORM 01

# General Fund Summary

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,677,998.00	0.00	493,767.43	4,871,747.00	4,871,747.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	170,536.58	0.00	(41,201.15)	97,333.38	97,333.38	New
4) Other Local Revenue		8600-8799	80,500.00	0.00	17,185.38	140,500.00	140,500.00	New
5) TOTAL, REVENUES			4,929,034.58	0.00	469,751.66	5,109,580.38		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,836,919.09	0.00	492,841.96	1,767,782.97	(1,767,782.97)	New
2) Classified Salaries		2000-2999	748,234.03	0.00	288,345.64	851,439.67	(851,439.67)	New
3) Employee Benefits		3000-3999	1,164,792.83	0.00	365,383.68	1,204,948.91	(1,204,948.91)	New
4) Books and Supplies		4000-4999	163,215.85	0.00	164,765.83	395,556.92	(395,556.92)	New
5) Services and Other Operating Expenditures		5000-5999	493,203.28	0.00	225,688.82	550,690.78	(550,690.78)	New
6) Capital Outlay		6000-6999	2,375.00	0.00	112,009.88	132,375.00	(132,375.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150.00)	0.00	0.00	(150.00)	150.00	New
9) TOTAL, EXPENDITURES			4,408,590.08	0.00	1,649,035.81	4,902,644.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			520,444.50	0.00	(1,179,284.15)	206,936.13		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,555,292.73	0.00	523,084.80	1,393,377.53	1,393,377.53	New
b) Transfers Out		7600-7629	1,615,292.73	0.00	1,133,756.63	1,829,049.36	(1,829,049.36)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(496,001.00)	0.00	0.00	(600,000.00)	(600,000.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(556,001.00)	0.00	(610,671.83)	(1,035,671.83)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,556.50)	0.00	(1,789,955.98)	(828,735.70)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,159,151.69	0.00		2,563,896.44	2,563,896.44	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,159,151.69	0.00		2,563,896.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,159,151.69	0.00		2,563,896.44		
2) Ending Balance, June 30 (E + F1e)			3,123,595.19	0.00		1,735,160.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	0.00		500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	1,850,000.00	0.00		1,300,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	288,170.00	0.00		323,581.00		
Unassigned/Unappropriated Amount		9790	984,925.19	0.00		111,079.74		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,262,664.00	0.00	882,691.00	3,386,566.00	3,386,566.00	New
Education Protection Account State Aid - Current Year		8012	221,593.00	0.00	45,050.00	244,663.00	244,663.00	New
State Aid - Prior Years		8019	0.00	0.00	9,575.00	9,575.00	9,575.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	13,881.00	0.00	0.00	13,881.00	13,881.00	New
Timber Yield Tax		8022	3,600.00	0.00	0.00	3,600.00	3,600.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,975,599.00	0.00	242.43	3,005,599.00	3,005,599.00	New
Unsecured Roll Taxes		8042	86,920.00	0.00	0.00	86,920.00	86,920.00	New
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,564,257.00	0.00	937,558.43	6,750,804.00	6,750,804.00	New
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	0.00	(25,000.00)	(25,000.00)	(25,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,861,259.00)	0.00	(418,791.00)	(1,854,057.00)	(1,854,057.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,677,998.00	0.00	493,767.43	4,871,747.00	4,871,747.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,996.39	0.00	0.00	4,143.00	4,143.00	New
Lottery - Unrestricted and Instructional Materials		8560	35,064.20	0.00	(3,653.15)	37,690.38	37,690.38	New
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	130,475.99	0.00	(37,548.00)	55,500.00	55,500.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>170,536.58</b>	<b>0.00</b>	<b>(41,201.15)</b>	<b>97,333.38</b>	<b>97,333.38</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	0.00	11,079.31	25,000.00	25,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	55,500.00	0.00	6,106.07	115,500.00	115,500.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,500.00	0.00	17,185.38	140,500.00	140,500.00	New
TOTAL, REVENUES			4,929,034.58	0.00	469,751.66	5,109,580.38	5,109,580.38	New
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,646,369.09	0.00	405,543.79	1,577,232.97	(1,577,232.97)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	24,106.89	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	190,550.00	0.00	63,191.28	190,550.00	(190,550.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,836,919.09	0.00	492,841.96	1,767,782.97	(1,767,782.97)	New
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	334,910.03	0.00	142,559.34	438,115.67	(438,115.67)	New
Classified Support Salaries		2200	138,138.00	0.00	45,981.88	138,138.00	(138,138.00)	New
Classified Supervisors' and Administrators' Salaries		2300	119,070.00	0.00	39,690.00	119,070.00	(119,070.00)	New
Clerical, Technical and Office Salaries		2400	156,116.00	0.00	55,598.49	156,116.00	(156,116.00)	New
Other Classified Salaries		2900	0.00	0.00	4,515.93	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			748,234.03	0.00	288,345.64	851,439.67	(851,439.67)	New
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	160,911.37	0.00	94,274.98	197,067.45	(197,067.45)	New
PERS		3201-3202	246,074.86	0.00	74,042.52	246,074.86	(246,074.86)	New
OASDI/Medicare/Alternative		3301-3302	97,374.01	0.00	28,222.53	97,374.01	(97,374.01)	New
Health and Welfare Benefits		3401-3402	594,498.05	0.00	160,011.14	598,498.05	(598,498.05)	New
Unemployment Insurance		3501-3502	13,874.44	0.00	386.47	13,874.44	(13,874.44)	New
Workers' Compensation		3601-3602	23,908.02	0.00	6,810.59	23,908.02	(23,908.02)	New
OPEB, Allocated		3701-3702	15,000.00	0.00	0.00	15,000.00	(15,000.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,152.08	0.00	1,635.45	13,152.08	(13,152.08)	New
TOTAL, EMPLOYEE BENEFITS			1,164,792.83	0.00	365,383.68	1,204,948.91	(1,204,948.91)	New
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	1,000.00	0.00	33,688.07	51,350.00	(51,350.00)	New
Books and Other Reference Materials		4200	20,438.65	0.00	7,346.69	10,579.72	(10,579.72)	New
Materials and Supplies		4300	90,384.88	0.00	33,185.42	92,934.88	(92,934.88)	New
Noncapitalized Equipment		4400	51,392.32	0.00	90,545.65	240,692.32	(240,692.32)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>163,215.85</b>	<b>0.00</b>	<b>164,765.83</b>	<b>395,556.92</b>	<b>(395,556.92)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	210,400.00	0.00	129,591.05	255,400.00	(255,400.00)	New
Travel and Conferences		5200	20,680.00	0.00	8,867.93	20,680.00	(20,680.00)	New
Dues and Memberships		5300	16,875.00	0.00	13,820.37	16,875.00	(16,875.00)	New
Insurance		5400-5450	51,699.11	0.00	1,997.56	51,699.11	(51,699.11)	New
Operations and Housekeeping Services		5500	77,175.56	0.00	11,955.20	77,175.56	(77,175.56)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,600.00	0.00	1,012.58	7,600.00	(7,600.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	94,592.33	0.00	55,199.93	107,079.83	(107,079.83)	New
Communications		5900	14,181.28	0.00	3,244.20	14,181.28	(14,181.28)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>493,203.28</b>	<b>0.00</b>	<b>225,688.82</b>	<b>550,690.78</b>	<b>(550,690.78)</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,375.00	0.00	112,009.88	132,375.00	(132,375.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,375.00</b>	<b>0.00</b>	<b>112,009.88</b>	<b>132,375.00</b>	<b>(132,375.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(150.00)	0.00	0.00	(150.00)	150.00	New
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150.00)	0.00	0.00	(150.00)	150.00	New
TOTAL, EXPENDITURES			4,408,590.08	0.00	1,649,035.81	4,902,644.25	(4,902,644.25)	New
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	175,000.00	175,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,555,292.73	0.00	523,084.80	1,218,377.53	1,218,377.53	New
(a) TOTAL, INTERFUND TRANSFERS IN			1,555,292.73	0.00	523,084.80	1,393,377.53	1,393,377.53	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,000.00	0.00	75,000.00	75,000.00	(75,000.00)	New
Other Authorized Interfund Transfers Out		7619	1,540,292.73	0.00	1,058,756.63	1,754,049.36	(1,754,049.36)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			1,615,292.73	0.00	1,133,756.63	1,829,049.36	(1,829,049.36)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(496,001.00)	0.00	0.00	(600,000.00)	(600,000.00)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(496,001.00)	0.00	0.00	(600,000.00)	(600,000.00)	New
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(556,001.00)	0.00	(610,671.83)	(1,035,671.83)	(1,035,671.83)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,959.00	0.00	0.00	23,959.00	23,959.00	New
2) Federal Revenue		8100-8299	263,311.00	0.00	(16,250.00)	276,572.00	276,572.00	New
3) Other State Revenue		8300-8599	368,115.42	0.00	161,405.03	415,168.02	415,168.02	New
4) Other Local Revenue		8600-8799	158,479.00	0.00	84,035.44	198,580.44	198,580.44	New
5) TOTAL, REVENUES			813,864.42	0.00	229,190.47	914,279.46		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	369,115.91	0.00	125,173.95	445,348.12	(445,348.12)	New
2) Classified Salaries		2000-2999	229,950.97	0.00	61,554.26	270,060.33	(270,060.33)	New
3) Employee Benefits		3000-3999	353,747.17	0.00	71,321.54	385,236.09	(385,236.09)	New
4) Books and Supplies		4000-4999	46,509.15	0.00	38,222.73	53,339.47	(53,339.47)	New
5) Services and Other Operating Expenditures		5000-5999	347,104.72	0.00	98,896.12	390,218.32	(390,218.32)	New
6) Capital Outlay		6000-6999	8,125.00	0.00	15,958.90	24,625.00	(24,625.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	150.00	0.00	0.00	150.00	(150.00)	New
9) TOTAL, EXPENDITURES			1,354,702.92	0.00	411,127.50	1,568,977.33		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(540,838.50)	0.00	(181,937.03)	(654,697.87)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	496,001.00	0.00	0.00	600,000.00	600,000.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			496,001.00	0.00	0.00	600,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,837.50)	0.00	(181,937.03)	(54,697.87)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,879.97	0.00		278,680.20	278,680.20	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,879.97	0.00		278,680.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,879.97	0.00		278,680.20		
2) Ending Balance, June 30 (E + F1e)			130,042.47	0.00		223,982.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	130,042.47	0.00		223,982.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	23,959.00	0.00	0.00	23,959.00	23,959.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,959.00	0.00	0.00	23,959.00	23,959.00	New
<b>FEDERAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	25,522.00	0.00	(50,827.00)	25,522.00	25,522.00	New
Special Education Discretionary Grants		8182	2,499.00	0.00	(8,513.00)	2,499.00	2,499.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	30,000.00	0.00	(1,498.00)	30,000.00	30,000.00	New
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,700.00	0.00	0.00	5,700.00	5,700.00	New
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	175,090.00	0.00	44,588.00	188,351.00	188,351.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,500.00	0.00	0.00	24,500.00	24,500.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>263,311.00</b>	<b>0.00</b>	<b>(16,250.00)</b>	<b>276,572.00</b>	<b>276,572.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	117,508.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	13,819.42	0.00	891.64	15,331.68	15,331.68	New
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	354,296.00	0.00	43,005.39	399,836.34	399,836.34	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>368,115.42</b>	<b>0.00</b>	<b>161,405.03</b>	<b>415,168.02</b>	<b>415,168.02</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	17,819.44	17,819.44	17,819.44	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,685.00	0.00	0.00	1,685.00	1,685.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	156,794.00	0.00	66,216.00	179,076.00	179,076.00	New
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>158,479.00</b>	<b>0.00</b>	<b>84,035.44</b>	<b>198,580.44</b>	<b>198,580.44</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>813,864.42</b>	<b>0.00</b>	<b>229,190.47</b>	<b>914,279.46</b>	<b>914,279.46</b>	<b>New</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	306,615.91	0.00	114,315.99	393,024.60	(393,024.60)	New
Certificated Pupil Support Salaries		1200	62,500.00	0.00	10,857.96	52,323.52	(52,323.52)	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>369,115.91</b>	<b>0.00</b>	<b>125,173.95</b>	<b>445,348.12</b>	<b>(445,348.12)</b>	<b>New</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	229,950.97	0.00	61,554.26	270,060.33	(270,060.33)	New
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>229,950.97</b>	<b>0.00</b>	<b>61,554.26</b>	<b>270,060.33</b>	<b>(270,060.33)</b>	<b>New</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	234,263.03	0.00	23,820.08	240,310.73	(240,310.73)	New
PERS		3201-3202	17,596.14	0.00	12,140.82	35,411.61	(35,411.61)	New
OASDI/Medicare/Alternative		3301-3302	11,708.10	0.00	6,398.57	14,118.38	(14,118.38)	New
Health and Welfare Benefits		3401-3402	85,926.40	0.00	27,244.77	92,117.67	(92,117.67)	New
Unemployment Insurance		3501-3502	1,515.95	0.00	92.82	339.24	(339.24)	New
Workers' Compensation		3601-3602	2,737.55	0.00	1,624.48	2,938.46	(2,938.46)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>353,747.17</b>	<b>0.00</b>	<b>71,321.54</b>	<b>385,236.09</b>	<b>(385,236.09)</b>	<b>New</b>
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	18,259.17	0.00	1,079.60	3,356.93	(3,356.93)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,924.98	0.00	19,647.18	24,260.00	(24,260.00)	New
Noncapitalized Equipment		4400	3,325.00	0.00	16,665.63	20,722.54	(20,722.54)	New
Food		4700	5,000.00	0.00	830.32	5,000.00	(5,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>46,509.15</b>	<b>0.00</b>	<b>38,222.73</b>	<b>53,339.47</b>	<b>(53,339.47)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	199,872.00	0.00	24,027.97	222,840.83	(222,840.83)	New
Travel and Conferences		5200	497.50	0.00	0.00	497.50	(497.50)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	0.00	0.00	4,000.00	(4,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,275.00	0.00	1,806.33	8,275.00	(8,275.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,460.22	0.00	73,061.82	154,604.99	(154,604.99)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>347,104.72</b>	<b>0.00</b>	<b>98,896.12</b>	<b>390,218.32</b>	<b>(390,218.32)</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	5,000.00	0.00	2,080.00	6,000.00	(6,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,125.00	0.00	13,878.90	18,625.00	(18,625.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,125.00</b>	<b>0.00</b>	<b>15,958.90</b>	<b>24,625.00</b>	<b>(24,625.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	150.00	0.00	0.00	150.00	(150.00)	New
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			150.00	0.00	0.00	150.00	(150.00)	New
TOTAL, EXPENDITURES			1,354,702.92	0.00	411,127.50	1,568,977.33	(1,568,977.33)	New
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	496,001.00	0.00	0.00	600,000.00	600,000.00	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			496,001.00	0.00	0.00	600,000.00	600,000.00	New
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			496,001.00	0.00	0.00	600,000.00	(600,000.00)	New

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,701,957.00	0.00	493,767.43	4,895,706.00	4,895,706.00	New
2) Federal Revenue		8100-8299	263,311.00	0.00	(16,250.00)	276,572.00	276,572.00	New
3) Other State Revenue		8300-8599	538,652.00	0.00	120,203.88	512,501.40	512,501.40	New
4) Other Local Revenue		8600-8799	238,979.00	0.00	101,220.82	339,080.44	339,080.44	New
5) TOTAL, REVENUES			5,742,899.00	0.00	698,942.13	6,023,859.84		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,206,035.00	0.00	618,015.91	2,213,131.09	(2,213,131.09)	New
2) Classified Salaries		2000-2999	978,185.00	0.00	349,899.90	1,121,500.00	(1,121,500.00)	New
3) Employee Benefits		3000-3999	1,518,540.00	0.00	436,705.22	1,590,185.00	(1,590,185.00)	New
4) Books and Supplies		4000-4999	209,725.00	0.00	202,988.56	448,896.39	(448,896.39)	New
5) Services and Other Operating Expenditures		5000-5999	840,308.00	0.00	324,584.94	940,909.10	(940,909.10)	New
6) Capital Outlay		6000-6999	10,500.00	0.00	127,968.78	157,000.00	(157,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,763,293.00	0.00	2,060,163.31	6,471,621.58		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,394.00)	0.00	(1,361,221.18)	(447,761.74)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,555,292.73	0.00	523,084.80	1,393,377.53	1,393,377.53	New
b) Transfers Out		7600-7629	1,615,292.73	0.00	1,133,756.63	1,829,049.36	(1,829,049.36)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,000.00)	0.00	(610,671.83)	(435,671.83)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,394.00)	0.00	(1,971,893.01)	(883,433.57)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,334,031.66	0.00		2,842,576.64	2,842,576.64	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,334,031.66	0.00		2,842,576.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,334,031.66	0.00		2,842,576.64		
2) Ending Balance, June 30 (E + F1e)			3,253,637.66	0.00		1,959,143.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	0.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	130,042.47	0.00		223,982.33		
c) Committed								
Stabilization Arrangements		9750	1,850,000.00	0.00		1,300,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	288,170.00	0.00		323,581.00		
Unassigned/Unappropriated Amount		9790	984,925.19	0.00		111,079.74		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,262,664.00	0.00	882,691.00	3,386,566.00	3,386,566.00	New
Education Protection Account State Aid - Current Year		8012	221,593.00	0.00	45,050.00	244,663.00	244,663.00	New
State Aid - Prior Years		8019	0.00	0.00	9,575.00	9,575.00	9,575.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	13,881.00	0.00	0.00	13,881.00	13,881.00	New
Timber Yield Tax		8022	3,600.00	0.00	0.00	3,600.00	3,600.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,975,599.00	0.00	242.43	3,005,599.00	3,005,599.00	New
Unsecured Roll Taxes		8042	86,920.00	0.00	0.00	86,920.00	86,920.00	New
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,564,257.00	0.00	937,558.43	6,750,804.00	6,750,804.00	New
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	0.00	(25,000.00)	(25,000.00)	(25,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,861,259.00)	0.00	(418,791.00)	(1,854,057.00)	(1,854,057.00)	New
Property Taxes Transfers		8097	23,959.00	0.00	0.00	23,959.00	23,959.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,701,957.00	0.00	493,767.43	4,895,706.00	4,895,706.00	New
<b>FEDERAL REVENUE</b>								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	25,522.00	0.00	(50,827.00)	25,522.00	25,522.00	New
Special Education Discretionary Grants		8182	2,499.00	0.00	(8,513.00)	2,499.00	2,499.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	30,000.00	0.00	(1,498.00)	30,000.00	30,000.00	New
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,700.00	0.00	0.00	5,700.00	5,700.00	New
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	175,090.00	0.00	44,588.00	188,351.00	188,351.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,500.00	0.00	0.00	24,500.00	24,500.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>263,311.00</b>	<b>0.00</b>	<b>(16,250.00)</b>	<b>276,572.00</b>	<b>276,572.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	117,508.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,996.39	0.00	0.00	4,143.00	4,143.00	New
Lottery - Unrestricted and Instructional Materials		8560	48,883.62	0.00	(2,761.51)	53,022.06	53,022.06	New
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	484,771.99	0.00	5,457.39	455,336.34	455,336.34	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>538,652.00</b>	<b>0.00</b>	<b>120,203.88</b>	<b>512,501.40</b>	<b>512,501.40</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	0.00	11,079.31	25,000.00	25,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	17,819.44	17,819.44	17,819.44	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	57,185.00	0.00	6,106.07	117,185.00	117,185.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	156,794.00	0.00	66,216.00	179,076.00	179,076.00	New
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>238,979.00</b>	<b>0.00</b>	<b>101,220.82</b>	<b>339,080.44</b>	<b>339,080.44</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>5,742,899.00</b>	<b>0.00</b>	<b>698,942.13</b>	<b>6,023,859.84</b>	<b>6,023,859.84</b>	<b>New</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,952,985.00	0.00	519,859.78	1,970,257.57	(1,970,257.57)	New
Certificated Pupil Support Salaries		1200	62,500.00	0.00	34,964.85	52,323.52	(52,323.52)	New
Certificated Supervisors' and Administrators' Salaries		1300	190,550.00	0.00	63,191.28	190,550.00	(190,550.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,206,035.00</b>	<b>0.00</b>	<b>618,015.91</b>	<b>2,213,131.09</b>	<b>(2,213,131.09)</b>	<b>New</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	564,861.00	0.00	204,113.60	708,176.00	(708,176.00)	New
Classified Support Salaries		2200	138,138.00	0.00	45,981.88	138,138.00	(138,138.00)	New
Classified Supervisors' and Administrators' Salaries		2300	119,070.00	0.00	39,690.00	119,070.00	(119,070.00)	New
Clerical, Technical and Office Salaries		2400	156,116.00	0.00	55,598.49	156,116.00	(156,116.00)	New
Other Classified Salaries		2900	0.00	0.00	4,515.93	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>978,185.00</b>	<b>0.00</b>	<b>349,899.90</b>	<b>1,121,500.00</b>	<b>(1,121,500.00)</b>	<b>New</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	395,174.40	0.00	118,095.06	437,378.18	(437,378.18)	New
PERS		3201-3202	263,671.00	0.00	86,183.34	281,486.47	(281,486.47)	New
OASDI/Medicare/Alternative		3301-3302	109,082.11	0.00	34,621.10	111,492.39	(111,492.39)	New
Health and Welfare Benefits		3401-3402	680,424.45	0.00	187,255.91	690,615.72	(690,615.72)	New
Unemployment Insurance		3501-3502	15,390.39	0.00	479.29	14,213.68	(14,213.68)	New
Workers' Compensation		3601-3602	26,645.57	0.00	8,435.07	26,846.48	(26,846.48)	New
OPEB, Allocated		3701-3702	15,000.00	0.00	0.00	15,000.00	(15,000.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,152.08	0.00	1,635.45	13,152.08	(13,152.08)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,518,540.00</b>	<b>0.00</b>	<b>436,705.22</b>	<b>1,590,185.00</b>	<b>(1,590,185.00)</b>	<b>New</b>
<b>BOOKS AND SUPPLIES</b>								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	19,259.17	0.00	34,767.67	54,706.93	(54,706.93)	New
Books and Other Reference Materials		4200	20,438.65	0.00	7,346.69	10,579.72	(10,579.72)	New
Materials and Supplies		4300	110,309.86	0.00	52,832.60	117,194.88	(117,194.88)	New
Noncapitalized Equipment		4400	54,717.32	0.00	107,211.28	261,414.86	(261,414.86)	New
Food		4700	5,000.00	0.00	830.32	5,000.00	(5,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>209,725.00</b>	<b>0.00</b>	<b>202,988.56</b>	<b>448,896.39</b>	<b>(448,896.39)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	410,272.00	0.00	153,619.02	478,240.83	(478,240.83)	New
Travel and Conferences		5200	21,177.50	0.00	8,867.93	21,177.50	(21,177.50)	New
Dues and Memberships		5300	16,875.00	0.00	13,820.37	16,875.00	(16,875.00)	New
Insurance		5400-5450	51,699.11	0.00	1,997.56	51,699.11	(51,699.11)	New
Operations and Housekeeping Services		5500	81,175.56	0.00	11,955.20	81,175.56	(81,175.56)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,875.00	0.00	2,818.91	15,875.00	(15,875.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	230,052.55	0.00	128,261.75	261,684.82	(261,684.82)	New
Communications		5900	14,181.28	0.00	3,244.20	14,181.28	(14,181.28)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>840,308.00</b>	<b>0.00</b>	<b>324,584.94</b>	<b>940,909.10</b>	<b>(940,909.10)</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	5,000.00	0.00	2,080.00	6,000.00	(6,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,500.00	0.00	125,888.78	151,000.00	(151,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,500.00</b>	<b>0.00</b>	<b>127,968.78</b>	<b>157,000.00</b>	<b>(157,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,763,293.00	0.00	2,060,163.31	6,471,621.58	(6,471,621.58)	New
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	175,000.00	175,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,555,292.73	0.00	523,084.80	1,218,377.53	1,218,377.53	New
(a) TOTAL, INTERFUND TRANSFERS IN			1,555,292.73	0.00	523,084.80	1,393,377.53	1,393,377.53	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,000.00	0.00	75,000.00	75,000.00	(75,000.00)	New
Other Authorized Interfund Transfers Out		7619	1,540,292.73	0.00	1,058,756.63	1,754,049.36	(1,754,049.36)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			1,615,292.73	0.00	1,133,756.63	1,829,049.36	(1,829,049.36)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,000.00)	0.00	(610,671.83)	(435,671.83)	435,671.83	New

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	45,736.12
6300	Lottery: Instructional Materials	6,789.25
6500	Special Education	26,680.33
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	695.84
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	106,508.00
7435	Learning Recovery Emergency Block Grant	95.36
7810	Other Restricted State	11,951.98
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	25,525.45
Total, Restricted Balance		223,982.33



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# 1st Interim Budget

## 2023-24

# FORM 8

## Student Body Account

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			34,913.54		
<b>REVENUES</b>					
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%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%



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# **1st Interim Budget**

## **2023-24**

# **FORM 13**

## **Cafeteria Special Revenue Fund**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,485.60	0.00	10,533.23	51,533.23	51,533.23	New
3) Other State Revenue		8300-8599	110,000.00	0.00	52,783.60	203,448.86	203,448.86	New
4) Other Local Revenue		8600-8799	8,325.00	0.00	168.13	8,650.00	8,650.00	New
5) TOTAL, REVENUES			164,810.60	0.00	63,484.96	263,632.09		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,023.47	0.00	26,731.54	104,731.98	(104,731.98)	New
3) Employee Benefits		3000-3999	68,628.13	0.00	16,683.74	72,358.00	(72,358.00)	New
4) Books and Supplies		4000-4999	76,000.00	0.00	30,579.09	98,965.10	(98,965.10)	New
5) Services and Other Operating Expenditures		5000-5999	2,159.00	0.00	1,760.72	3,109.00	(3,109.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			239,810.60	0.00	75,755.09	279,164.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(75,000.00)	0.00	(12,270.13)	(15,531.99)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	0.00	75,000.00	75,000.00	75,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000.00	0.00	75,000.00	75,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	62,729.87	59,468.01		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,000.00	0.00		3,516.19	3,516.19	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000.00	0.00		3,516.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000.00	0.00		3,516.19		
2) Ending Balance, June 30 (E + F1e)			1,000.00	0.00		62,984.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,000.00	0.00		62,984.20		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	46,485.60	0.00	10,533.23	51,533.23	51,533.23	New
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,485.60	0.00	10,533.23	51,533.23	51,533.23	New
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	110,000.00	0.00	52,450.97	202,450.97	202,450.97	New
All Other State Revenue		8590	0.00	0.00	332.63	997.89	997.89	New
TOTAL, OTHER STATE REVENUE			110,000.00	0.00	52,783.60	203,448.86	203,448.86	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325.00	0.00	168.13	650.00	650.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,000.00	0.00	0.00	8,000.00	8,000.00	New
TOTAL, OTHER LOCAL REVENUE			8,325.00	0.00	168.13	8,650.00	8,650.00	New
TOTAL, REVENUES			164,810.60	0.00	63,484.96	263,632.09		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,737.47	0.00	19,511.49	68,972.85	(68,972.85)	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	30,286.00	0.00	7,220.05	35,759.13	(35,759.13)	New
TOTAL, CLASSIFIED SALARIES			93,023.47	0.00	26,731.54	104,731.98	(104,731.98)	New
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,185.00	0.00	7,131.99	27,942.54	(27,942.54)	New
OASDI/Medicare/Alternative		3301-3302	6,755.88	0.00	1,985.90	7,786.66	(7,786.66)	New
Health and Welfare Benefits		3401-3402	36,341.08	0.00	7,320.32	32,992.72	(32,992.72)	New
Unemployment Insurance		3501-3502	480.78	0.00	12.97	50.91	(50.91)	New
Workers' Compensation		3601-3602	865.39	0.00	232.56	911.17	(911.17)	New



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# **1st Interim Budget**

## **2023-24**

# **FORM 14**

## **Deferred Maintenance Fund**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	25,000.00	0.00	25,000.00	25,000.00	25,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	925.00	0.00	201.60	925.00	925.00	New
5) TOTAL, REVENUES			25,925.00	0.00	25,201.60	25,925.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	30,946.11	31,000.00	(31,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	18,925.00	0.00	22,191.05	38,807.59	(38,807.59)	New
6) Capital Outlay		6000-6999	7,000.00	0.00	0.00	7,000.00	(7,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,925.00	0.00	53,137.16	76,807.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(27,935.56)	(50,882.59)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(27,935.56)	(50,882.59)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,803.64	0.00		50,882.59	50,882.59	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,803.64	0.00		50,882.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,803.64	0.00		50,882.59		
2) Ending Balance, June 30 (E + F1e)			48,803.64	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	48,803.64	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	25,000.00	0.00	25,000.00	25,000.00	25,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,000.00	0.00	25,000.00	25,000.00	25,000.00	New
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	925.00	0.00	201.60	925.00	925.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			925.00	0.00	201.60	925.00	925.00	New
TOTAL, REVENUES			25,925.00	0.00	25,201.60	25,925.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	30,946.11	31,000.00	(31,000.00)	New



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# **1st Interim Budget**

## **2023-24**

# **FORM 17**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	0.00	3,350.84	10,000.00	10,000.00	New
5) TOTAL, REVENUES			7,000.00	0.00	3,350.84	10,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,000.00	0.00	3,350.84	10,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	175,000.00	(175,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(175,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,000.00	0.00	3,350.84	(165,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	494,995.90	0.00		480,479.35	480,479.35	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			494,995.90	0.00		480,479.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			494,995.90	0.00		480,479.35		
2) Ending Balance, June 30 (E + F1e)			501,995.90	0.00		315,479.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	501,995.90	0.00		315,479.35		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	0.00	3,350.84	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	0.00	3,350.84	10,000.00	10,000.00	New
TOTAL, REVENUES			7,000.00	0.00	3,350.84	10,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	175,000.00	(175,000.00)	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	175,000.00	(175,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(175,000.00)		



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# **1st Interim Budget**

## **2023-24**

# **FORM 20**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	1,748.08	6,000.00	6,000.00	New
5) TOTAL, REVENUES			2,500.00	0.00	1,748.08	6,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	0.00	1,748.08	6,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	0.00	15,000.00	15,000.00	(15,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	0.00	(15,000.00)	(15,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,500.00)	0.00	(13,251.92)	(9,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	259,158.50	0.00		250,658.99	250,658.99	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			259,158.50	0.00		250,658.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,158.50	0.00		250,658.99		
2) Ending Balance, June 30 (E + F1e)			246,658.50	0.00		241,658.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	246,658.50	0.00		241,658.99		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	2,500.00	0.00	1,748.08	6,000.00	6,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	0.00	1,748.08	6,000.00	6,000.00	New
TOTAL, REVENUES			2,500.00	0.00	1,748.08	6,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,000.00	0.00	15,000.00	15,000.00	(15,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	0.00	15,000.00	15,000.00	(15,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,000.00)	0.00	(15,000.00)	(15,000.00)		



**Harmony**  
Union School District

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# 1st Interim Budget

## 2023-24

## FORM 21

## Building Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	.08	.08	.08	New
5) TOTAL, REVENUES			0.00	0.00	.08	.08		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	11.39	(11.39)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	11.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	.08	(11.31)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	.08	(11.31)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		11.31	11.31	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		11.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		11.31		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	.08	.08	.08	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.08	.08	.08	New
TOTAL, REVENUES			0.00	0.00	.08	.08		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%



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# 1st Interim Budget

## 2023-24

## FORM 25

# Capital Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	0.00	5,076.24	8,000.00	8,000.00	New
5) TOTAL, REVENUES			6,500.00	0.00	5,076.24	8,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	39,740.79	40,000.00	(40,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	22,791.84	25,000.00	(25,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	62,532.63	65,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,500.00	0.00	(57,456.39)	(57,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,500.00	0.00	(57,456.39)	(57,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	194,727.62	0.00		182,406.70	182,406.70	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,727.62	0.00		182,406.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,727.62	0.00		182,406.70		
2) Ending Balance, June 30 (E + F1e)			201,227.62	0.00		125,406.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	201,227.62	0.00		125,406.70		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	0.00	5,076.24	3,000.00	3,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	0.00	0.00	5,000.00	5,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	0.00	5,076.24	8,000.00	8,000.00	New
<b>TOTAL, REVENUES</b>			6,500.00	0.00	5,076.24	8,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%



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# 1st Interim Budget

## 2023-24

# FORM 40

## Special Reserve Fund Capital Outlay Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	0.00	(302,601.11)	78,575.90	78,575.90	New
5) TOTAL, REVENUES			250.00	0.00	(302,601.11)	78,575.90		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	9,767.88	16,467.88	(16,467.88)	New
6) Capital Outlay		6000-6999	0.00	0.00	37,054.10	412,313.54	(412,313.54)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	46,821.98	428,781.42		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			250.00	0.00	(349,423.09)	(350,205.52)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	550,671.83	550,671.83	550,671.83	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	550,671.83	550,671.83		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			250.00	0.00	201,248.74	200,466.31		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		(5,356.00)	(5,356.00)	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		(5,356.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		(5,356.00)		
2) Ending Balance, June 30 (E + F1e)			250.00	0.00		195,110.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	250.00	0.00		195,110.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	0.00	6,077.90	6,077.90	6,077.90	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(308,679.01)	72,498.00	72,498.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	0.00	(302,601.11)	78,575.90	78,575.90	New
TOTAL, REVENUES			250.00	0.00	(302,601.11)	78,575.90		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%