



## AGENDA

---

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

- 1. Call to Order** 4
- 2. Pledge of Allegiance** 5
- 3. Approval of the Agenda** 6  
That the board approve the meeting agenda.
- 4. Public Comment** 7  
*For Closed Session: Members of the public may address the Board briefly on matters not on the agenda and are within the subject matter jurisdiction of the Board. Please state your name and address. In accordance with Board Policy 9323, speakers are to keep comments concise and limited to three minutes. The Public Comment item will be limited to a total of 20 minutes, absent approval to extend by the Board President. If there are several people who share the same issue, please chose one as your representative, and that person may be given additional time, if necessary. The Board values public comment, but by the Brown Act the Board shall not act upon, respond to, or comment on the merits of any item presented. The Board may ask clarifying questions of the presenter or refer the presenter to the District procedures.*  
  
*Members of the public may address the Board regarding items on the agenda at the time the item appears on the agenda. The Board President may move any agenda item to a different place on the agenda in order to accommodate the public or improve the flow of the meeting.*
- 5. Closed Session** 8
  - A. With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: CSEA 9
  - B. With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: HUTA 10
  - C. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957.6: Update on Anticipated Litigation items 11
  - D. With respect to every item of business to be discussed in closed session pursuant to Gov.



|  |    |
|--|----|
| Code Section 54957: Superintendent Review  | 12 |
| E. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957: Student Discipline  | 13 |
| <b>6. Reconvene to Open Session</b>  | 14 |
| A. Report out on any action taken during closed session  | 15 |
| <b>7. Communication</b>  | 16 |
| A. Reports   | 17 |
| i. HUTA Report   | 18 |
| ii. Shark Report   | 19 |
| iii. Student Report  | 20 |
| iv. Board Member Reports   | 21 |
| v. Superintendent/Principal's Report   | 22 |
| vi. Pathways Director Report   | 23 |
| B. Public Comment  | 24 |
| <i>For Open Session: Members of the public may address the Board briefly on matters not on the agenda and are within the subject matter jurisdiction of the Board. Please state your name and address. In accordance with Board Policy 9323, speakers are to keep comments concise and limited to three minutes. The Public Comment item will be limited to a total of 20 minutes, absent approval to extend by the Board President. If there are several people who share the same issue, please chose one as your representative, and that person may be given additional time, if necessary. The Board values public comment, but by the Brown Act the Board shall not act upon, respond to, or comment on the merits of any item presented. The Board may ask clarifying questions of the presenter or refer the presenter to the District procedures.</i> |    |
| <i>Members of the public may address the Board regarding items on the agenda at the time the item appears on the agenda. The Board President may move any agenda item to a different place on the agenda in order to accommodate the public or improve the flow of the meeting.</i>  |    |
| C. Correspondence  | 25 |
| <b>8. Consent Agenda</b>   | 26 |
| A. Vendor Warrants   | 27 |
| B. Approve the minutes from regular meeting held 11/14/2024  | 28 |





|   |            |
|---|------------|
| Approve through consent agenda  |            |
| C. Approve the Consent Agenda<br>That the board approve the consent agenda  | 38         |
| <b>9. Information / Correspondence / Discussion</b>   | <b>39</b>  |
| A. Enrollment Report  | 40         |
| B. Discussion re: West Sonoma County Consortium   | 45         |
| C. Board Member Development   | 46         |
| D. 2024-25 Draft Budget Update<br>2024-25 Draft Budget Update from CBO Stacy Kalember   | 47         |
| <b>10. Action Items</b>   | <b>48</b>  |
| A. Consideration of Resolution 2024/24-8 HUSD ADOPTING AND APPROVING THE ASSOCIATE MEMBERSHIP AGREEMENT JOINING THE EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY<br>That the board adopt and approve Resolution 2024/25-8 The Associate Membership Agreement Joining the Education Technology Joint Powers Authority | 49         |
| B. Consideration of the First Interim Budget<br>That the board accept and approve the First Interim Budget  | 50         |
| C. Consideration of date for special meeting for Organization of the Board<br>That the Board chooses December 17 as a special meeting to conduct the Reorganization of the Board  | 186        |
| D. Consideration of Revised ELO-P Program Plan<br>That the board approves the Revised ELO-P Program Plan for HUSD   | 187        |
| E. Consideration of 2023-24 Audit Certification and Report of Corrective Action for Findings<br>2023-24 Audit Certification and Report of Corrective Action for Findings  | 207        |
| <b>11. Next Board Meeting</b><br>Next regular meeting is January 9, 2025.   | <b>208</b> |
| <b>12. Adjournment</b>  | <b>209</b> |



**1. Call to Order**

---



## 2. Pledge of Allegiance

---



### 3. Approval of the Agenda

---

#### Recommendation

That the board approve the meeting agenda.

#### 4. Public Comment

---

##### Quick Summary / Abstract

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

*Members of the public may address the Board regarding items on the agenda at the time the item appears on the agenda. The Board President may move any agenda item to a different place on the agenda in order to accommodate the public or improve the flow of the meeting.*



**5. Closed Session**

---



5. A. With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: CSEA

---





**5. B. With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: HUTA**

---



**5. C. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957.6: Update on Anticipated Litigation items**

---



**5. D. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957: Superintendent Review**

---



**5. E. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957: Student Discipline**

---



**6. Reconvene to Open Session**

---



**6. A. Report out on any action taken during closed session**

---



## 7. Communication

---





**7. A. Reports**

---



**7. A. i. HUTA Report**

---



**7. A. ii. Shark Report**

---



**7. A. iii. Student Report**

---



## 7. A. iv. Board Member Reports

---



**7. A. v. Superintendent/Principal's Report**

---



**7. A. vi. Pathways Director Report**

---



## 7. B. Public Comment

---

### Quick Summary / Abstract

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

*Members of the public may address the Board regarding items on the agenda at the time the item appears on the agenda. The Board President may move any agenda item to a different place on the agenda in order to accommodate the public or improve the flow of the meeting.*



**7. C. Correspondence**

---



## 8. Consent Agenda

---



**8. A. Vendor Warrants**

---




**8. B. Approve the minutes from regular meeting held 11/14/2024**

---

**Recommendation**

Approve through consent agenda

**Supporting Documents**

 Board Meeting Minutes, 11\_14\_24—regular, unapproved

**Harmony Union School District  
Regular School Board Meeting  
November 14, 2024  
Minutes (draft/unapproved)**

**Board Members present:**

Amanda Solter (AS), Yuri Koslen (YK), Mariah Lander (ML), Charlie Laird (CL)

**Absent:** Andrew Cone (AL)

**Also present:**

Stacy Kalember, Matthew Morgan, Suzi Heron

**Meeting opened: at 6:06 pm**

**Entered into closed session: at 6:08 pm**

**Entered into open session at 7:33 pm**

**1. Call to Order**

**2. Pledge of Allegiance**

**3. Approval of the Agenda**

No changes to the agenda.

*Motion: CL*

*Second: AS*

*All in favor—motion carried*

**4. Public Comment**

No public comment at this time.

**5. Closed Session**

A. With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: CSEA

B. With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR Name of Agency Negotiator: Matthew Morgan Name of organization representing employees: HUTA

C. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957.6: Update on Anticipated Litigation items

D. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957: Superintendent Review

E. With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957: Student Discipline

## 6. Reconvene to Open Session

A. Report out on any action taken during closed session  
*Nothing to report from closed session*

## 7. Communication

A. Reports

i. HUTA Report

*Allie (TK teacher) and Emily (K teacher) presented a slide show about what they are doing in regards to place-based learning. PBL subcommittee is working on PBL across the grades, and how it's being implemented. Strengths and areas for growth, especially in regards to strands. One PBL focus across the grades is nature journaling—making their own journals in YogaXplore. In younger grades, sit quietly and write or draw what they see in real life or their imaginations, with no erasing—the quiet reflection is what's important. Sketch ideas can be developed later. Anonymously comment on each other's sketches. A PBL task force (teachers, PBL committee, admin, community members) is meeting a few times a year—want to make connections that can be expanded on at the school, e.g., “bio blitz” in 6th grade found 68 species in the grass. ShelterCo donated 3 tents for class trips—the hope is to stock shared outdoor ed supplies. Task force also talked about future opportunities, such as Living with Lions, connections with the Bodega Bay Marine Lab, and a school ecology club on the weekends.*

*Per Yuri's question, Matthew explained that the PBL committee is one of the faculty committees, but it's had parent and community members over the years. Allie added that meetings are during the early release time and involve bureaucratic details, so the task force is an easier way for community members to be involved.*

*Yuri said that telegraphing desire for involvement would be useful.*

ii. Shark Report

- *Family pledge update: brought in approx \$23,000. Pie sale is the next fundraiser.*
- *Dec. 6 at 5:30: Caroling in front of the Altamont in Occidental. 6th graders will lead caroling and then Santa will visit.*



- *Dec. 7 8:30-11:30: Pancake breakfast with Santa and Mrs. Claus. \$10 kids, \$15 adults*
- *Dec. 14–15: Occidental Craft Fair. Student Council may do a bakesale fundraiser. Families can make baked goods.*
- *Dec. 18: Winter fair with tamales, concert, and walk. Volunteer signups to make tamales beforehand*

*Member of the public on Zoom said that parents are bringing in a 5K run back along with Mr. Lanning and ShArk on May 3 as a fundraiser.*

### iii. Student Report

*No student report at this time.*

### iv. Board Member Reports

- *Mariah asked what the cistern looks like after the rain we received. Matthew said that the pipes were overflowing today but the gauge isn't working.*
- *Yuri reported that the 6th graders wrote a card to the board saying thank you for approving their field trip.*
- *Yuri reported that Matthew hosted meetings with 6th grade and another grade.*

### v. Superintendent/Principal's Report

- *Matthew showed animal icons for each class that a parent created. Classes came up with calls for assemblies. This allows for community building and connects kids to native species.*
- *Pinnacles field trip; Paleo Day visitor for survival skills; Halloween Parade; student-led assemblies; student store run by students for token economy; Safe School Ambassadors have been running for 7 weeks—"families" have been meeting to talk about what's happening in classes; cheer, football, basketball, and volleyball are happening.*
- *Student store will have healthy snacks, Lego, balls, squishies, gifts for home during the holidays, homework passes.*

### vi. Pathways Director Report

*No Pathways report at this time.*

## B. Public Comment

- *Sarah shared about a powerful meeting with Lynda Hopkins, funding 10 community art projects. Would love to put in a proposal for doing a project over the gym, like the vinyl printed children's art in front of the Sebastopol Library, perhaps class animals and children's faces. (Matthew said he would connect with Sarah about this.)*
- *Parent asked about reward jars in the classes. Matthew explained that these are used (or not) by individual teachers. This is separate from the token economy.*

*The YogaXplore rewards from last year were also separate from the school token economy.*

- *Eloisa asked about the fact that the aide in 4th grade class resigned—will the aide be replaced? (Matthew said the position is posted on Edjoin.)*

C. Correspondence

**8. Consent Agenda, Action**

A. Vendor Warrants

B. Approve the minutes from regular meeting held 10/10/24

C. Approve the minutes from special meeting held 5/24/24  
*Part of the notes from this meeting were missing due to technical issues.*

D. Approve the Consent Agenda

*Motion: CL*

*Second: ML*

*All in favor—motion carried*

**9. Information/Correspondence/Discussion**

A. Enrollment Report

*Since the last board meeting, four students have moved on.  
No comments or questions from the board or the public.*

B. Discussion re: West Sonoma County Consortium

*Matthew explained what a special ed consortium is: neighboring districts who pool resources for students who have special needs. Ours is the West County Consortium (Harmony, Monte Rio, Montgomery, Guerneville, Cazadero, Fort Ross, SUSD, Oak Grove, Twin Hills, and perhaps one more that will join).*

*All the consortiums have been impacted by changes at SCOE, who traditionally provided services to students. Over the last 5 years, they've been closing programs and sending students to home districts. Private schools are at capacity, and districts don't have resources. Districts are forced to place students farther away from their districts (up to an hour away): this is difficult for families and costs the district more money.*

*The consortium lost 3 Parkside classes last year, and Forestville took 2 classes on. Class grade levels were combined, and classes are full. One classroom can't provide a broad range of services for a variety of needs. There has been a significant increase in demand over the last few years. Forestville has 2 classes with a possible third, there are 2 preschool classes at Parkside and they may add classrooms in the admin buildings*

*and a 5–8 class on the Brook Haven site, Twin Hills has a middle school class, Guerneville has offered a classroom but it's not in operation yet. We have 3 students who are in consortium classrooms. Harmony doesn't have a special day class on its campus. We have 2 and a possible additional 3 in NPSs (non-public schools like Anova, which is reopening, among others). Don't know what will happen with special education funding with a change in the administration at the federal level—we will probably lose federal dollars for special ed placements.*

*What should our district do in terms of hosting a classroom to support the consortium and the students?*

*Students have to be in a general ed setting so that they can be mainstreamed, so they can't have classrooms on the El Molino site.*

*At this point, we don't have full-size classroom space. We are at capacity. The only possible space is the current intervention class with 6 students.*

*We are not obligated to host a space according to the MOU (only fees are required) but there needs to be some sort of equitably distributed responsibility.*

*There may be a benefit for us to build and manage our own class for a few students who need a high level of service. We could host our own class, but it would be better to go through the consortium.*

*Yuri asked: What decisions do we need to make? By what dates?*

*Matthew is board chair for the consortium for one more year. There can be a presentation from the consortium in December that would provide context: numbers of students and budgets for services. Longer term picture: Do we have space? Do we want to use it in that way? How does that impact staff and students who are already here? How do we educate families? Need to talk to bargaining units about how it would impact them.*

*Yuri asked if a board member could be present at discussions with staff.*

*Matthew said ultimately the board needs to make a determination about if we will sign on to MOUs that outline costs and services.*

*Mariah asked about a cost/benefit analysis to see what a special day class would entail. Matthew hasn't conducted this yet.*

*Currently, all consortium employees are employed by the West County High School District (as an artifact), but they may change the JPA structure and make the elementary districts the employers. This will impact whether districts would buy or lease modular buildings. If we put up a modular building, we'd own it and lease it to the consortium.*

*Mariah: wants to support students, but feels that the board can't move forward without knowing what costs will be.*

*Matthew said that in theory the Rainbow Room/health room could be used as a special day class room. This might have non-monetary costs with staff/students (no health room, etc.). Utilities are a cost. Lease money would come in. Consortium staff would be teacher, aide(s), and other special services providers. There might be costs involved in staff members having special day students included in their classes (dollar cost or other costs). There is also an admin impact—admin might have to help if a significant need came up.*

*In summary: Revenue is minimal and costs are mostly in regards to impact on staff.*

*Charlie: Right now we don't have space, and we need to answer the question about having space, like how to spend bond money, before we can make any decisions for the future. He is worried that this would further tax admin and staff—doesn't want to do anything radical.*

*It might cost \$120,000 to drop a modular—not necessarily feasible.*

*Matthew: We have special day class students with no options for placements. We might need to do something radical to serve these students.*

*Per Amanda's question, Matthew: There is a consortium service fee and a per pupil fee for services and placements.*

*Stacy: 3 students in the consortium costs our district \$210,473, which we pay to the consortium (\$77,000 SDC, \$38,000 preschool, \$34,000 speech, \$30,000 nurse, \$14,000 APE, \$15,000 admin)*

*Having SDC classrooms on campus means using more space for the students than just the classrooms themselves (bathrooms, sensory regulation, space for special services ...)*

*Having all our students all within the consortium would save us a lot of money, compared to having some in NPSs, but the consortium currently doesn't have capacity.*

*Matthew's goal for tonight was to share information. He will talk to staff, and Sarah from the consortium will share information with the board in December.*

- *Jennifer, a parent of a district student in the consortium, made public comment. Student is in a class with a wide grade range and is alone in the classroom in the afternoon. The system has been hard to navigate. The special needs community does exist and needs need to be met. Experience has been frustrating. Appreciate that the discussion is happening.*

*Yuri: What do we pay as consortium fees? Stacy: It's the admin \$15,000. It would be a wash if we had a class on campus.*

### C. Board Member Development

- *The governance handbook has not been updated yet. It's not in the new system. Suzi will send out a digital copy. Matthew can export the pdf to Word or Google doc.*
- *If members of the community are interested in being on the board in the future, is there a way to be notified when there is a vacancy? Matthew thought a mentoring format would be good. But anyone can run, even if they don't notify the district in advance. Per public question: When will there be an opening? 2 spots in 2026 unless a board member steps down or moves away before that time (non-typical election or appointment).*
- *Did coffee talks/table talks in fall, and will do this again in the new year. Perhaps having one prior to the visioning statement.*
- *Board members would like to be invited to faculty meetings every once in a while.*
- *Hoping for a visioning discussion with the staff prior to forming the bond and prior to budget discussions. How can we move this forward? A special meeting in early December will be scheduled, perhaps week of 9th–13th. A table talk would have to happen soon if it were to happen before the visioning meeting. What time?*

*Possibly during the faculty meeting time at 1:30 on Dec. 12. Do we need a full board? Probably not ... Matthew will look it up. Thinks meeting must be agendaized, but a quorum is not required since the board wouldn't be making decisions. Would it be open to the community members? Ideally a few members of ShArk or other parents—board meetings are open to the public. Could there be two sessions at two times of day: one for staff and one for community? Matthew feels that it should be a board discussion with partners that they invite. Matthew thought we could also provide childcare. Who will facilitate? Whose opinions will we solicit? The committee could also send out a survey to the community so the board could get community input without having to schedule: send questions to Matthew and he can get it out to community.*

- *Need for improvement in writing and math curriculum: staff has made headway. Do they need anything from the board? Matthew thinks digital assessment systems such as Panorama that could help us see longitudinal trends that are hard to see in a small district with high student turnover, but it is \$25,000–\$30,000. Cheaper systems could be helpful to provide data to the board. Currently, we have some anecdotal evidence.*

#### D. 2024–25 Draft Budget Update

*Stacy shared a draft budget, which had \$194,000 deficit spending originally, but now will be greater at \$450,000 because of salary true-ups, more sped costs with one more student, more textbooks, new TK teacher, and new classified staff. They will go into detail at the December board meeting, where they will need to look at significant cuts for next year. We may lose federal funding next year with the new administration, and the state might be impacted, which might mean losing ELOP and having a changed LCFF calculation. The state will likely try to fill in gaps. Matthew said \$400,000 cuts don't happen without losing staff, and the \$400,000 doesn't include potential loss of federal funds.*

- *Public comment: Susie wondered if the public should be more informed about this so that ShArk can bring in more money. Matthew feels like he and ShArk should have a meeting and that the public should have a heads-up.*
- *Public comment: Eloisa wondered if public could know what cuts will be. Matthew said yes, it will be public knowledge. March 15 is a deadline for layoff notifications.*

*Per Mariah's question, the wedding discussed at the last meeting will happen on campus. This could be a revenue stream in the future.*

#### E. Employee resignation

*The 4th grade para is resigning. The job is open.*

### 10. Action Items

#### A. Consideration Annual Developer Fees Report for 2023–24

*Annual report that we look at every November that shows Fund 25 and any money that came in. It's money that came in from homeowners who improve or enlarge their homes and need permits. One person added 1000 square feet, which brought in \$3700. The money went to office remodel, bus, etc.*

*Motion: AS  
Second: CL  
All in favor—motion carried*

B. Policy Updates and New Policy—Second Reading and Adoption  
*These were presented at the last meeting. Matthew's recommendation is adoption.  
No public comment*

*Motion: CL  
Second: ML  
All in favor—motion carried*

C. Consideration of Resolution #  
*Line of credit resolution brought to board and approved in September. SCOE is asking for another resolution. This is for just in case we don't have the money in the general fund to cover salaries.  
No questions.*

*Motion: AS  
Second: ML  
All in favor—motion carried*

D. Consideration of HUSD Sunshine Openers  
*HUSD is interested in opening Article 8 and Article 10.  
No questions.*

*Motion: ML  
Second: AS  
All in favor—motion carried*

E. Consideration of Sunshine Openers from Harmony Union Teachers Association  
*This is an acknowledgement of receipt of HUTA's openers.  
No public comment.*

*Motion: ML  
Second: AS  
All in favor—motion carried*

F. Consideration of contract with Aristotle K12

*Software program that allows a district to filter and monitor online student tech use. Participated in cheaper consortium buy. Approx \$3250*

*Motion: CL*

*Second: AS*

*All in favor—motion carried*

G. Consideration of Superintendent Contract

*Not ready to discuss at this time.*

**11. Next Board Meeting**

Thursday, December 12 @ 6:00 pm

**12. Adjournment 10:04 pm**



## 8. C. Approve the Consent Agenda

---

### Recommendation

That the board approve the consent agenda





**9. Information / Correspondence / Discussion**


---




## 9. A. Enrollment Report


---

### Supporting Documents

 PrintEnrollmentByTeacher\_20241212\_095003\_4020033

 PrintEnrollmentByTeacher\_20241212\_095110\_63269fc

 Enrollment Report ADA Salmon Creek 12122024

 Enrollment Report ADA Harmony 12122024

### Information

Total district enrollment: 227

# Salmon Creek Charter

12/12/2024

09:50 AM

**2024-2025 Enrollment by Grade and Teacher** Page 1

| Teacher               | ----- 2 ----- |           |            | ----- 3 ----- |           |            | ----- 4 ----- |           |           | ----- 5 ----- |          |           | ----- 6 ----- |           |           | ----- 7 ----- |           |            | ----- 8 ----- |          |           | ----- ALL ----- |           |             |
|-----------------------|---------------|-----------|------------|---------------|-----------|------------|---------------|-----------|-----------|---------------|----------|-----------|---------------|-----------|-----------|---------------|-----------|------------|---------------|----------|-----------|-----------------|-----------|-------------|
|                       | M             | F         | Total      | M             | F         | Total      | M             | F         | Total     | M             | F        | Total     | M             | F         | Total     | M             | F         | Total      | M             | F        | Total     | M               | F         | Total       |
| 051 Figueroa H        | 8             | 12        | 21*        | -             | -         | -          | -             | -         | -         | -             | -        | -         | -             | -         | -         | -             | -         | -          | -             | -        | -         | 8               | 12        | 21*         |
| 039 Monroe M          | -             | -         | -          | 8             | 11        | 20*        | -             | -         | -         | -             | -        | -         | -             | -         | -         | -             | -         | -          | -             | -        | -         | 8               | 11        | 20*         |
| 007 McGovern S        | -             | -         | -          | -             | -         | -          | 9             | 14        | 23        | -             | -        | -         | -             | -         | -         | -             | -         | -          | -             | -        | -         | 9               | 14        | 23          |
| 052 Covell, Bonnie    | -             | -         | -          | -             | -         | -          | -             | -         | -         | 13            | 6        | 19        | -             | -         | -         | -             | -         | -          | -             | -        | -         | 13              | 6         | 19          |
| 085 Guthrie P         | -             | -         | -          | -             | -         | -          | -             | -         | -         | -             | -        | -         | 15            | 14        | 29        | -             | -         | -          | -             | -        | -         | 15              | 14        | 29          |
| 063 Lanning M         | -             | -         | -          | -             | -         | -          | -             | -         | -         | -             | -        | -         | -             | -         | -         | 10            | 14        | 25*        | -             | -        | -         | 10              | 14        | 25*         |
| 050 Kaplan, Alexander | -             | -         | -          | -             | -         | -          | -             | -         | -         | -             | -        | -         | -             | -         | -         | -             | -         | -          | 12            | 8        | 20        | 12              | 8         | 20          |
| <b>School Total:</b>  | <b>8</b>      | <b>12</b> | <b>21*</b> | <b>8</b>      | <b>11</b> | <b>20*</b> | <b>9</b>      | <b>14</b> | <b>23</b> | <b>13</b>     | <b>6</b> | <b>19</b> | <b>15</b>     | <b>14</b> | <b>29</b> | <b>10</b>     | <b>14</b> | <b>25*</b> | <b>12</b>     | <b>8</b> | <b>20</b> | <b>75</b>       | <b>79</b> | <b>157*</b> |

\* Class total is calculated including Nonbinary gender students

# Harmony Elementary

12/12/2024  
09:51 AM

2024-2025

## Enrollment by Grade and Teacher

Page 1

| Teacher              | ----- TK ----- |           |           | ----- K ----- |           |           | ----- 1 ----- |          |           | ----- ALL ----- |           |           |
|----------------------|----------------|-----------|-----------|---------------|-----------|-----------|---------------|----------|-----------|-----------------|-----------|-----------|
|                      | M              | F         | Total     | M             | F         | Total     | M             | F        | Total     | M               | F         | Total     |
| 055 Johnston A       | 10             | 13        | 23        | -             | -         | -         | -             | -        | -         | 10              | 13        | 23        |
| 171 Golden E         | -              | -         | -         | 15            | 11        | 26        | -             | -        | -         | 15              | 11        | 26        |
| 047 Ginn D           | -              | -         | -         | -             | -         | -         | 14            | 7        | 21        | 14              | 7         | 21        |
| <b>School Total:</b> | <b>10</b>      | <b>13</b> | <b>23</b> | <b>15</b>     | <b>11</b> | <b>26</b> | <b>14</b>     | <b>7</b> | <b>21</b> | <b>39</b>       | <b>31</b> | <b>70</b> |

\* Class total is calculated including Nonbinary gender students

# Salmon Creek Charter

12/12/2024

2024-2025

## Average Daily Attendance (ADA) Summary

Page 1

8/15/2024 - 12/12/2024

| School                | Grd | Average Daily Enrollment | Average Daily Attendance | Average Daily Absences | ADA %         |
|-----------------------|-----|--------------------------|--------------------------|------------------------|---------------|
| Salmon Creek Charter  | 2   | 21.13                    | 19.62                    | 1.51                   | 92.85%        |
|                       | 3   | 20.78                    | 19.14                    | 1.64                   | 92.11%        |
|                       | 4   | 22.97                    | 21.67                    | 1.31                   | 94.34%        |
|                       | 5   | 20.56                    | 18.59                    | 1.97                   | 90.42%        |
|                       | 6   | 29.44                    | 27.35                    | 2.09                   | 92.90%        |
|                       | 7   | 24.91                    | 23.67                    | 1.24                   | 95.02%        |
|                       | 8   | 20.00                    | 18.81                    | 1.19                   | 94.05%        |
| <b>School Totals:</b> |     | <b>159.79</b>            | <b>148.83</b>            | <b>10.96</b>           | <b>93.14%</b> |

Note: Detail may not add up to the totals due to truncation of detail numbers

# Harmony Elementary

12/12/2024

2024-2025

## Average Daily Attendance (ADA) Summary

Page 1

8/15/2024 - 12/12/2024

| School                | Grd | Average Daily Enrollment | Average Daily Attendance | Average Daily Absences | ADA %         |
|-----------------------|-----|--------------------------|--------------------------|------------------------|---------------|
| Harmony Elementary    | TK  | 23.58                    | 21.50                    | 2.08                   | 91.18%        |
|                       | K   | 26.04                    | 24.17                    | 1.87                   | 92.82%        |
|                       | 1   | 21.33                    | 19.85                    | 1.49                   | 93.06%        |
| <b>School Totals:</b> |     | <b>70.95</b>             | <b>65.51</b>             | <b>5.44</b>            | <b>92.33%</b> |

Note: Detail may not add up to the totals due to truncation of detail numbers



**9. B. Discussion re: West Sonoma County Consortium**

---



## 9. C. Board Member Development

---





## 9. D. 2024-25 Draft Budget Update

---

### Quick Summary / Abstract

2024-25 Draft Budget Update from CBO Stacy Kalember



## 10. Action Items

---



**10. A. Consideration of Resolution 2024/24-8 HUSD ADOPTING AND APPROVING THE ASSOCIATE MEMBERSHIP AGREEMENT JOINING THE EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY**

---

**Recommendation**

That the board adopt and approve Resolution 2024/25-8 The Associate Membership Agreement Joining the Education Technology Joint Powers Authority

**Supporting Documents**



Resolution 2024 25 -6 adopting associate member agreement Ed Tech JPA (2)



## 10. B. Consideration of the First Interim Budget

---

### Recommendation

That the board accept and approve the First Interim Budget

### Supporting Documents

 HUSD Board Cliff Notes 12122024

 AB 2756 Reporting Requirements

 2024-25 1st Interim Board Packet

**MULTI-YEAR BUDGETS: ACTUAL AND PROJECTED**

| <b>2024-25 1st Interim Budget</b>                                       |                    |                    |                    |                    |                    |                      |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
|   | <b>Actuals</b>     | <b>Actuals</b>     | <b>Actuals</b>     | <b>Actuals</b>     | <b>Actuals</b>     | <b>Actuals</b>       | <b>1st Interim</b> | <b>Budget</b>      | <b>Budget</b>      |
|   | <b>2018-19</b>     | <b>2019-20</b>     | <b>2020-21</b>     | <b>2021-22</b>     | <b>2022-23</b>     | <b>2023-24</b>       | <b>2024-25</b>     | <b>2025-26</b>     | <b>2026-27</b>     |
| <b>Projected Budgeted ADA</b>   | 236.16             | 214.7              | 214.7              | 185.47             | 173.05             | 211.19               | 204                | 213                | 211.36             |
| <b>COLA (Cost of Living Adj. on the Revenue Limit)</b>                  | 3.00%              | 3.24%              | 2.31%              | 1.70%              | 6.56%              | 8.22%                | 1.07%              | 2.93%              | 3.08%              |
| <b>Funded/Planning COLA</b>   | 3.00%              | 3.24%              | 0.00%              | 5.07%              | 6.70%              | 8.22%                | 1.07%              | 2.93%              | 3.08%              |
| <b>BEGINNING BALANCE</b>  | <b>\$3,533,559</b> | <b>\$3,834,393</b> | <b>\$3,627,815</b> | <b>\$3,647,247</b> | <b>\$3,591,626</b> | <b>\$2,804,185</b>   | <b>\$1,699,162</b> | <b>\$1,630,574</b> | <b>\$1,488,310</b> |
| <b>REVENUE</b>  |                    |                    |                    |                    |                    |                      |                    |                    |                    |
| <b>LCFF Revenue</b>   | \$2,298,483        | \$2,118,374        | \$2,171,407        | \$2,002,103        | \$2,235,094        | \$2,683,546          | \$2,633,525        | \$2,739,465        | \$2,845,377        |
| <b>Basic Aid Supplemental</b>   | \$1,653,618        | \$1,813,215        | \$1,886,260        | \$1,938,063        | \$2,117,654        | \$2,171,863          | \$2,276,160        | \$2,333,064        | \$2,391,391        |
| <b>Special Ed In-Lieu Property Tax</b>                                  | \$24,366           | \$34,485           | \$34,121           | \$22,350           | \$25,899           | \$27,010             | \$27,500           | \$28,188           | \$28,892           |
| <b>Federal Revenues</b>   | \$104,179          | \$110,463          | \$275,597          | \$391,505          | \$102,851          | \$310,890            | \$313,849          | \$141,306          | \$143,432          |
| <b>State Revenues</b>   | \$413,864          | \$241,897          | \$418,511          | \$626,086          | \$1,031,343        | \$480,268            | \$535,703          | \$556,086          | \$566,614          |
| <b>Local Revenues</b>   | \$221,768          | \$292,516          | \$224,633          | \$240,026          | \$232,038          | \$499,312            | \$489,753          | \$468,443          | \$473,695          |
| <b>TOTAL REVENUE:</b>   | <b>\$4,716,278</b> | <b>\$4,610,950</b> | <b>\$5,010,529</b> | <b>\$5,220,133</b> | <b>\$5,744,879</b> | <b>\$6,172,889</b>   | <b>\$6,276,490</b> | <b>\$6,266,552</b> | <b>\$6,449,402</b> |
| <b>EXPENDITURES</b>   |                    |                    |                    |                    |                    |                      |                    |                    |                    |
| <b>Certificated Salaries</b>  | \$1,488,487        | \$1,735,646        | \$1,635,794        | \$1,752,385        | \$1,982,919        | \$2,242,474          | \$2,347,835        | \$2,133,825        | \$2,234,162        |
| <b>Classified Salaries</b>  | \$638,323          | \$683,848          | \$807,308          | \$1,011,288        | \$1,192,725        | \$1,214,315          | \$1,299,500        | \$1,208,957        | \$1,261,947        |
| <b>Employee Benefits (2% increase 2021-22)</b>                          | \$1,198,022        | \$1,191,387        | \$1,256,250        | \$1,415,550        | \$1,528,512        | \$1,789,469          | \$1,841,881        | \$1,658,183        | \$1,738,357        |
| <i>STRS included in employee benefits</i>                               | \$469,094          | \$491,212          | \$452,757          | \$504,397          | \$543,569          | \$596,503            | \$638,684          | \$576,133          | \$603,224          |
| <i>PERS included in employee benefits</i>                               | \$143,980          | \$125,449          | \$142,102          | \$195,594          | \$223,472          | \$281,664            | \$313,129          | \$302,239          | \$315,487          |
| <i>Retiree Health Benefits</i>  | \$55,824           | \$45,405           | \$35,170           | \$27,130           | \$15,000           | \$15,000             | \$0                | \$0                | \$0                |
| <b>Books, Supplies &amp; Equipment</b>                                  | \$129,591          | \$159,394          | \$329,679          | \$211,593          | \$219,800          | \$436,923            | \$191,175          | \$131,311          | \$134,307          |
| <b>Services and other Operating Expenses (including transportation)</b> | \$955,466          | \$990,764          | \$778,932          | \$854,704          | \$896,990          | \$1,219,844          | \$1,194,686        | \$1,226,538        | \$1,234,592        |
| <b>Capital Outlay and Land Improvements</b>                             | \$1,380            | \$9,613            | \$102,359          | \$8,080            | \$62,924           | \$146,308            | \$0                | \$0                | \$0                |
| <b>TOTAL EXPENSE:</b>   | <b>\$4,411,267</b> | <b>\$4,770,652</b> | <b>\$4,910,322</b> | <b>\$5,253,600</b> | <b>\$5,883,870</b> | <b>\$7,049,332</b>   | <b>\$6,875,078</b> | <b>\$6,358,815</b> | <b>\$6,603,366</b> |
| <b>EXCESS (DEFICIT) BEFORE TRANSFERS:</b>                               | <b>\$305,010</b>   | <b>(\$159,701)</b> | <b>\$100,207</b>   | <b>(\$33,467)</b>  | <b>(\$138,991)</b> | <b>(\$876,443)</b>   | <b>(\$598,589)</b> | <b>(\$92,264)</b>  | <b>(\$153,964)</b> |
| <b>Transfer In from Retiree Benefits Fund</b>                           | \$55,824           | \$45,405           | \$35,170           | \$27,130           | \$15,000           | \$15,000             | \$0                | \$0                | \$0                |
| <b>Transfers In from Fund 17</b>  | \$0                | \$34,718           | \$20,000           | \$20,000           | \$0                | \$255,000            | \$80,000           | \$0                | \$0                |
| <b>Transfer In to Salmon Creek Charter (from Fund 01)</b>               | \$740,000          | \$2,340,000        | \$2,103,105        | \$1,717,549        | \$1,753,245        | \$1,368,085          | \$2,090,280        | \$2,030,000        | \$2,030,000        |
| <b>Transfer Out to Salmon Creek Charter</b>                             | (\$700,000)        | (\$2,300,000)      | (\$2,148,510)      | (\$1,700,000)      | (\$1,730,000)      | (\$1,360,000)        | (\$2,055,000)      | (\$2,000,000)      | (\$2,000,000)      |
| <b>Transfer Out to SC Advisory Board (site council)</b>                 | (\$40,000)         | (\$40,000)         | \$0                | (\$17,549)         | (\$22,631)         | (\$8,085)            | (\$35,280)         | (\$30,000)         | (\$30,000)         |
| <b>Transfer Out to Cafeteria</b>  | (\$60,000)         | (\$127,000)        | (\$90,540)         | (\$69,284)         | (\$74,387)         | (\$50,000)           | (\$50,000)         | (\$50,000)         | (\$50,000)         |
| <b>Transfer out to Fund 40</b>  |                    |                    |                    |                    | (\$551,285)        | (\$448,580)          | \$500,000          |                    |                    |
| <b>EXCESS (DEFICIT) AFTER TRANSFERS:</b>                                | <b>\$300,834</b>   | <b>(\$206,578)</b> | <b>\$19,432</b>    | <b>(\$55,621)</b>  | <b>(\$749,049)</b> | <b>(\$1,105,023)</b> | <b>(\$68,589)</b>  | <b>(\$142,264)</b> | <b>(\$203,964)</b> |
| <b>ENDING BALANCE:</b>  | <b>\$3,834,393</b> | <b>\$3,627,815</b> | <b>\$3,647,247</b> | <b>\$3,591,626</b> | <b>\$2,804,185</b> | <b>\$1,699,162</b>   | <b>\$1,630,574</b> | <b>\$1,488,310</b> | <b>\$1,284,346</b> |
| <b>Components of Above Ending Balance</b>                               |                    |                    |                    |                    |                    |                      |                    |                    |                    |
| <b>Economic Uncertainties Board Designated 5%</b>                       | \$220,563          | \$238,533          | \$245,516          | \$262,680          | \$294,193          | \$352,467            | \$343,754          | \$317,941          | \$330,168          |
| <b>Budget Stabilization</b>   | \$2,400,000        | \$2,400,000        | \$2,400,000        | \$2,400,000        | \$1,850,000        | \$1,000,000          | \$1,000,000        | \$850,000          | \$650,000          |
| <b>1) Revolving Fund</b>  | \$500              | \$500              | \$500              | \$500              | \$500              | \$500                | \$500              | \$500              | \$500              |
| <b>2) Restricted Ending Balance</b>                                     | \$200,284          | \$203,682          | \$191,576          | \$280,685          | \$277,830          | \$164,168            | \$127,881          | \$120,000          | \$120,000          |
| <b>3) Assigned Ending Balance (Lottery &amp; EPA)</b>                   | \$271,109          | \$224,996          | \$313,446          | \$54,043           | \$9,350            | \$37,341             | \$5,069            | \$7,500            | \$7,500            |
| <b>4) Unassigned Ending Balance</b>                                     | \$741,937          | \$560,105          | \$496,209          | \$593,718          | \$410,704          | \$144,687            | \$153,370          | \$192,369          | \$176,178          |

**HARMONY UNION SCHOOL DISTRICT**  
**BUDGET PROJECTIONS 2024-25 through 2026-27**

**2024-25 @ 1st Interim**

|  | Actuals              | 1st Interim<br>Budget | Projected<br>Budget | Projected<br>Budget |
|--|----------------------|-----------------------|---------------------|---------------------|
|  | 2023-24              | 2024-25               | 2025-26             | 2026-27             |
| <i>ADA (Projected in out years)</i>                              | 211.19               | 204.00                | 213.00              | 211.36              |
| <i>COLA (Cost of Living Adj. on the Revenue Limit)</i>           | 8.22%                | 1.07%                 | 2.93%               | 3.08%               |
| <b>BEGINNING BALANCE</b>   | <b>\$2,804,185</b>   | <b>\$1,699,162</b>    | <b>\$1,630,576</b>  | <b>\$1,488,313</b>  |
| LCFF Revenue   | \$2,683,546          | \$2,633,525           | \$2,739,465         | \$2,845,377         |
| Basic Aid Supplemental   | \$2,171,863          | \$2,276,160           | \$2,333,064         | \$2,391,391         |
| Special Ed In-Lieu Property Tax                                  | \$27,010             | \$27,500              | \$28,188            | \$28,892            |
| Federal Revenues   | \$310,890            | \$313,849             | \$141,306           | \$143,432           |
| State Revenues   | \$480,268            | \$535,703             | \$556,086           | \$566,614           |
| Local Revenues   | \$499,312            | \$489,753             | \$468,443           | \$473,695           |
| <b>TOTAL REVENUE:</b>  | <b>\$6,172,889</b>   | <b>\$6,276,490</b>    | <b>\$6,266,552</b>  | <b>\$6,449,402</b>  |
| <b>EXPENDITURES</b>  |                      |                       |                     |                     |
| Certificated Salaries (years 2&3 include a 3% increase)          | \$2,242,474          | \$2,347,834           | \$2,133,825         | \$2,234,162         |
| Classified Salaries (years 2&3 include a 3% increase)            | \$1,214,315          | \$1,299,500           | \$1,208,957         | \$1,261,947         |
| Employee Benefits (years 2&3 include a 2.5% increase)            | \$1,789,469          | \$1,841,881           | \$1,658,183         | \$1,738,357         |
| <i>STRS included in employee benefits (19.10%)</i>               | <i>\$596,503</i>     | <i>\$638,684</i>      | <i>\$576,133</i>    | <i>\$603,224</i>    |
| <i>PERS included in employee benefits (27.05%, 27.4%, 27.5%)</i> | <i>\$281,664</i>     | <i>\$313,129</i>      | <i>\$302,239</i>    | <i>\$315,487</i>    |
| <i>Retiree Health Benefits</i>                                   | <i>\$15,000</i>      | <i>\$0</i>            | <i>\$0</i>          | <i>\$0</i>          |
| Books, Supplies & Equipment                                      | \$436,923            | \$191,175             | \$131,311           | \$134,307           |
| Services & Operating Expenses (including transportation)         | \$1,219,844          | \$1,194,686           | \$1,226,538         | \$1,234,592         |
| Capital Outlay and Land Improvements                             | \$146,308            | \$0                   | \$0                 | \$0                 |
| <b>TOTAL EXPENSE:</b>  | <b>\$7,049,332</b>   | <b>\$6,875,076</b>    | <b>\$6,358,814</b>  | <b>\$6,603,364</b>  |
| <b>BALANCE BEFORE TRANSFERS:</b>                                 | <b>(\$876,443)</b>   | <b>(\$598,586)</b>    | <b>(\$92,262)</b>   | <b>(\$153,962)</b>  |
| Transfer In from Fund 17 (Security) and Fund 20 (Retiree)        | \$270,000            | \$80,000              | \$0                 | \$0                 |
| Transfer Into Salmon Creek Charter                               | \$1,368,085          | \$2,090,280           | \$2,030,000         | \$2,030,000         |
| Transfer Out to Salmon Creek Charter                             | (\$1,360,000)        | (\$2,055,000)         | (\$2,000,000)       | (\$2,000,000)       |
| Transfer Out to SC Advisory Board (site council)                 | (\$8,085)            | (\$35,280)            | (\$30,000)          | (\$30,000)          |
| Transfers to Fund 13 and from Fund 40                            | (\$498,580)          | \$450,000             | (\$50,000)          | (\$50,000)          |
| <b>BALANCE AFTER TRANSFERS:</b>                                  | <b>(\$1,105,023)</b> | <b>(\$68,586)</b>     | <b>(\$142,262)</b>  | <b>(\$203,962)</b>  |
| <b>GENERAL FUND ENDING BALANCE:</b>                              | <b>\$1,699,162</b>   | <b>\$1,630,576</b>    | <b>\$1,488,313</b>  | <b>\$1,284,351</b>  |
| Components of General Fund Ending Balance                        |                      |                       |                     |                     |
| Economic Uncertainties (5% of Exp.) Board Designated             | \$352,467            | \$343,754             | \$317,941           | \$330,168           |
| Budget Stabilization   | \$1,000,000          | \$1,000,000           | \$850,000           | \$650,000           |
| 1) Revolving Fund  | \$500                | \$500                 | \$500               | \$500               |
| 2) Restricted Ending Balance                                     | \$164,168            | \$127,881             | \$120,000           | \$120,000           |
| 3) Assigned Ending Balance                                       | \$37,341             | \$5,069               | \$7,500             | \$7,500             |
| 4) Unassigned Ending Balance                                     | \$144,686            | \$153,372             | \$192,373           | \$176,183           |

HARMONY UNION SCHOOL DISTRICT  
2024-25 1st Interim Comparison to Budget Projections  
FUNDS 01 and 03  
Analysis of Changes

ADA                      206.89                      204  
BEGINNING BALANCE        \$1,580,249                \$1,580,249

| REVENUE                        | 2024-25 Budget | 2024-25 1st Interim | Difference | Comments   |
|--------------------------------|----------------|---------------------|------------|--|
| LCFF Revenue                   | \$2,542,297    | \$2,633,525         | \$91,228   | Property tax true-up from 2023-24.   |
| Basic Aid Charter Supplemental | \$2,335,000    | \$2,276,160         | (\$58,840) | Basic Aid Supplemental estimation based on out of district LCFF students.        |
| Sp. Ed. In Lieu Property Tax   | \$25,250       | \$27,500            | \$2,250    | Amount based off of LCFF ADA and Property Taxes                                  |
| Federal Revenues               | \$337,386      | \$313,849           | (\$23,537) | Recalc of Funds re change in ADA (Title I, II & IV)(SpEd Rev)(SRSA & CSI Grants) |
| State Revenues                 | \$535,956      | \$535,703           | (\$254)    | Recalculation of Funds re change in ADA (ELOP, Lottery, Block Grant, Prop 28)    |
| Local Revenues                 | \$441,300      | \$489,753           | \$48,453   | Increase in SELPA funding, Local Grants, Aftercare Revenue                       |
| Total Revenue                  | \$6,217,189    | \$6,276,490         | \$59,300   | Increase (Decrease) in Revenue   |

| EXPENDITURES                              | 2024-25 Budget | 2024-25 1st Interim | Difference | Comments  |
|---|----------------|---------------------|------------|---|
| Certificated Salaries                     | \$2,205,762    | \$2,347,834         | \$142,072  | Addition of TK Teacher, True-up of 4 salary placements (including 3 new-hires)                        |
| Classified Salaries                       | \$1,215,223    | \$1,299,500         | \$84,277   | Increase due to salary true up of CBO, CBO Asst, plus new hires of SpEd 1:1 and Aftercare Coordinator |
| Employee Benefits                         | \$1,792,036    | \$1,841,881         | \$49,845   | Benefits increased due to additional staff  |
| Books and Supplies                        | \$120,800      | \$191,175           | \$70,375   | \$50k increase in curriculum, textbooks and curriculum materials; \$15k in Athletic Uniforms          |
| Services and other Operating Expenditures | \$1,074,940    | \$1,194,686         | \$119,746  | \$82k Increase due to Special Education, \$15k in legal fees, \$25k in Service Contracts              |
| Capital Outlay                            | \$2,500        | \$0                 | (\$2,500)  | Land Improvement Budget Removed. All Land Improvements budgted in Bond Fund.                          |
| Total Expenditures                        | \$6,411,261    | \$6,875,076         | \$463,815  | Increase (Decrease) in Expenses   |

Totals for the following Balances:

Change

|   |             |             |             |  |
|---|-------------|-------------|-------------|--|
| Difference of transfer in/out of Gen Fund | \$450,000   | \$530,000   | \$80,000    | \$500k out to cover Bond Expenses, \$80k in to cover SpEd Settlement, \$50k out to Cafeteria |
| ENDING BALANCE                            | \$255,929   | (\$68,586)  | (\$324,515) | Grand Total of Transfers out and General Fund Balance  |
| Economic Uncertainties                    | \$320,563   | \$343,754   | \$23,191    | 5% of General Fund Expenses  |
| Restricted Ending Balance                 | \$152,182   | \$127,881   | (\$24,301)  | Federal and State One-Time Funds   |
| Revolving Fund                            | \$500       | \$500       | \$0         |  |
| Assigned Ending Balance                   | \$0         | \$5,069     | \$5,069     | Unrestricted remaining Lottery Funds and EPA Funds   |
| Budget Stabilization                      | \$1,000,000 | \$1,000,000 | \$0         |  |
| Unassigned Ending Balance                 | \$362,933   | \$153,372   | (\$209,561) | Property Taxes and BAS   |

| FUND: 14 Restricted Maintenance              |      | Previous Year | Current Year | Projection Year | Projection Year |
|--|------|---------------|--------------|-----------------|-----------------|
|  |      | 2023-24       | 2024-25      | 2025-26         | 2026-27         |
| Object Codes                                 |      |               |              |                 |                 |
| <b>Revenue</b>                               |      |               |              |                 |                 |
| Transfer from General Fund                   | 8091 | \$25,000      | \$25,000     | \$25,000        | \$25,000        |
| Transfer from Fund 40                        | 8919 |               |              |                 |                 |
| Fair Value Investment                        | 8662 | \$1,794       |              |                 |                 |
| Interest                                     | 8660 | \$505         | \$350        | \$250           | \$1,000         |
| <b>Total Revenue</b>                         |      | \$27,299      | \$25,350     | \$25,250        | \$26,000        |
| <b>Expenditures</b>                          |      |               |              |                 |                 |
| Equipment/Maintenance                        | 4400 | \$30,946      | \$4,000      | \$5,000         | \$5,000         |
| Repairs/Maintenance                          | 5630 | \$36,352      | \$9,388      | \$5,000         | \$5,000         |
| Professional Services - Prop Mngt/Contracted | 5830 | \$7,795       | \$1,000      | \$1,000         | \$1,000         |
| Professional Services - Tree work/Poison Oak | 5830 | \$2,650       | \$11,400     | \$10,000        | \$10,000        |
|  |      |               |              |                 |                 |
|  |      |               |              |                 |                 |
| <b>Total Expenditures</b>                    |      | \$77,744      | \$25,788     | \$21,000        | \$21,000        |
| <b>Net Increase (Decrease)</b>               |      | (\$50,444)    | (\$438)      | \$4,250         | \$5,000         |
| <b>Fund Balance</b>                          |      |               |              |                 |                 |
| Beginning Balance                            |      | \$50,883      | \$438        | \$0             | \$4,250         |
| Audit Adjustment(s)                          |      |               |              |                 |                 |
| Net Ending Balance                           |      | \$438         | \$0          | \$4,250         | \$9,250         |

2023-24

Equipment is a new lawn mower.  
Maintenance and repairs are to repair HVAC Units.

2024-25

Maintenance and repairs are towards HVAC Units.



| <b>FUND: 17 Special Reserve Fund for<br/>Instructional Programs</b> |      | <b>Previous<br/>Year</b> | <b>Current<br/>Year</b> | <b>Projection<br/>Year</b> | <b>Projection<br/>Year</b> |
|---|------|--------------------------|-------------------------|----------------------------|----------------------------|
|   |      | <b>2023-24</b>           | <b>2024-25</b>          | <b>2025-26</b>             | <b>2026-27</b>             |
| <b>Object Codes</b>   |      |                          |                         |                            |                            |
| <b>Revenue</b>  |      |                          |                         |                            |                            |
| Interest  | 8660 | \$11,299                 | \$7,000                 | \$7,000                    | \$7,000                    |
| Fair Value Investment   | 8662 | \$13,249                 |                         |                            |                            |
| <b>Total Revenue</b>  |      | \$24,548                 | \$7,000                 | \$7,000                    | \$7,000                    |
| <b>Expenditures</b>   |      |                          |                         |                            |                            |
| Curriculum  | 4100 | \$0                      | \$0                     | \$0                        | \$0                        |
| Hand Radios   | 4400 | \$175,000                | \$0                     | \$0                        | \$0                        |
| SpEd Settlement - 2 years only                                      | 5810 | \$80,000                 | \$80,000                |                            |                            |
| <b>Total Expenditures</b>   |      | \$255,000                | \$80,000                | \$0                        | \$0                        |
| <b>Net Increase (Decrease)</b>                                      |      | <b>(\$230,452)</b>       | <b>(\$73,000)</b>       | \$7,000                    | \$7,000                    |
| <b>Fund Balance</b>   |      |                          |                         |                            |                            |
| Beginning Balance   |      | \$480,479                | \$250,027               | \$177,027                  | \$184,027                  |
| Audit Adjustment(s)   |      |                          |                         |                            |                            |
| <b>Net Ending Balance</b>   |      | \$250,027                | \$177,027               | \$184,027                  | \$191,027                  |

2023-24

New Hand Radios (walkie-talkies) for all Staff  
Special Ed Settlement of \$80,000.

2024-25

Special Ed Settlement of \$80,000.

| <b>FUND: 20 Postemployment Benefits Fund</b> |                     | <b>Previous Year</b> | <b>Current Year</b> | <b>Projection Year</b> | <b>Projection Year</b> |
|--|---------------------|----------------------|---------------------|------------------------|------------------------|
|  |                     | <b>2023-24</b>       | <b>2024-25</b>      | <b>2025-26</b>         | <b>2026-27</b>         |
|  | <b>Object Codes</b> |                      |                     |                        |                        |
| <b><u>Revenue</u></b>                        |                     |                      |                     |                        |                        |
| Interest                                     | 8660                | \$7,876              | \$9,000             | \$9,500                | \$10,000               |
| Fair Value Investment                        | 8662                | \$5,228              |                     |                        |                        |
| <b>Total Revenue</b>                         |                     | <b>\$13,104</b>      | <b>\$9,000</b>      | <b>\$9,500</b>         | <b>\$10,000</b>        |
| <b><u>Expenditures</u></b>                   |                     |                      |                     |                        |                        |
| 2019-20 5-year Settlement                    | 7619                | \$15,000             | \$0                 | \$0                    | \$0                    |
| Repairs/Maintenance                          |                     |                      |                     |                        |                        |
| <b>Total Expenditures</b>                    |                     | <b>\$15,000</b>      | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>             |
| <b>Net Increase (Decrease)</b>               |                     | <b>(\$1,896)</b>     | <b>\$9,000</b>      | <b>\$9,500</b>         | <b>\$10,000</b>        |
| <b><u>Fund Balance</u></b>                   |                     |                      |                     |                        |                        |
| Beginning Balance                            |                     | \$250,659            | \$248,763           | \$257,763              | \$267,263              |
| Audit Adjustment(s)                          |                     |                      |                     |                        |                        |
| <b>Net Ending Balance</b>                    |                     | <b>\$248,763</b>     | <b>\$257,763</b>    | <b>\$267,263</b>       | <b>\$277,263</b>       |

| FUND: 40 Capital Outlay                       |      | Previous Year | Current Year | Projection Year | Projection Year |
|---|------|---------------|--------------|-----------------|-----------------|
|   |      | 2023-24       | 2024-25      | 2025-26         | 2026-27         |
| <b>Object Codes</b>                           |      |               |              |                 |                 |
| <b>Revenue</b>                                |      |               |              |                 |                 |
| Lawsuit Settlement                            | 8699 |               | \$500,000    |                 |                 |
| HUSD Board Resolution to cover Bond Exp       | 8919 | \$550,672     |              |                 |                 |
| Gold Ridge Grant                              | 8699 | \$72,499      |              |                 |                 |
| Fair Value Investment                         | 8662 | \$5,060       |              |                 |                 |
| Interest                                      | 8660 | \$9,263       | \$5,000      |                 |                 |
| <b>Total Revenue</b>                          |      | \$637,494     | \$505,000    | \$0             | \$0             |
| <b>Expenditures</b>                           |      |               |              |                 |                 |
| Repairs/Maintenance                           | 5830 | \$16,582      |              |                 |                 |
| Repairs/Maintenance (HVAC Maintenance)        | 5630 | \$0           | \$20,000     |                 |                 |
| Bond Expense: FRC                             | 6200 | \$379,566     |              |                 |                 |
| Bond Expense: Architects/Engineers/Inspectors | 6210 | \$38,444      |              |                 |                 |
| Transfer to General Fund                      | 7619 | \$100,000     | \$500,000    |                 |                 |
| <b>Total Expenditures</b>                     |      | \$534,592     | \$520,000    | \$0             | \$0             |
| <b>Net Increase (Decrease)</b>                |      | \$102,901     | (\$15,000)   | \$0             | \$0             |
| <b>Fund Balance</b>                           |      |               |              |                 |                 |
| Beginning Balance                             |      | (\$5,356)     | \$97,545     | \$82,545        | \$82,545        |
| Audit Adjustment(s)                           |      |               |              |                 |                 |
| <b>Net Ending Balance</b>                     |      | \$97,545      | \$82,545     | \$82,545        | \$82,545        |

2024-25

Maintenance and repairs are towards HVAC Units.

## HARMONY UNION SCHOOL DISTRICT

2024-25 1<sup>st</sup> Interim

December 12, 2024 Board Meeting

Harmony USD's 2024-25 1st Interim was developed using the 2024-25 Governor's Budget, version 25.2a of the LCFF Calculator, the 2024-25 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2024-25 1st Interim was developed using a 2.5% property tax increase, which is less than the 20-year property tax average of 4.8%. The 2.5% property tax increase projection for 2024-25 is based off of the 2023-24 property tax increase of 5.8%. Real Estate transactions and property assessments were above average in 2020, 2021, 2022 and 2023. With the County Assessor's Office 18 months behind in property tax assessments, assuming a 2.5% increase seems conservative for the 2024-25 school year.

The Governor's May Revise Budget has been updated to calculate the 2024-25 COLA of 1.07%, 2025-26 COLA at 2.93% and the 2026-27 COLA at 3.08%.

Sonoma County Office of Education's 2022-23 Statistical Report concisely explains the Local Control Funding Formula, and how it applies to Harmony Union School District. Beginning with the 2013-14 school year, school districts and charter schools were funded under the Local Control Funding Formula (LCFF). LCFF removed most spending restrictions with the elimination of most state categorical programs and established grade-specific base rate targets, which are adjusted for cost of living annually. In addition, districts and charter schools receive supplemental and concentration funding for English learner, low-income and foster youth students. The count of English learner, low-income and foster youth as compared to the entire school population generates an Unduplicated Pupil Count Percentage. Now, district and charter schools serving the same number of students in the same grade spans with the same characteristics receive the same amount of funding. At the 2024-25 1st Interim, the District's unduplicated count is 16 and the Supplemental/Concentration Grant percentage for the District is 25%. The District does not qualify for concentration grant funding, as the unduplicated count percentage would have to exceed 55%.

The LCFF model also determines funding using Average Daily Attendance or ADA. ADA is generated by pupils in attendance and engaged in educational activities under the immediate supervision of an employee who possesses a valid credential. ADA funding means that all funding school districts and charter schools receive is based on how often students attend school, not on how many students are enrolled in school. ADA at 90% means the school districts and charter schools are funded at 90% of their enrollment numbers. At 2024-25 Budget Adoption, Harmony Elementary is projecting to receive 92% of their allotted funding (excluding the 7 TK students that are withheld in the enrollment count); Salmon Creek Charter is also projected to receive 93%.

The 2024-25 1st Interim includes one-time Comprehensive Support and Improvement funds 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

**HARMONY UNION SCHOOL DISTRICT**

2024-25 1<sup>st</sup> Interim

December 12, 2024 Board Meeting

addressing, through implementation of the CSI plan. The District is allocating funds to cover certificated and classified salaries connected to allowable areas.

The 2024-25 1st Interim also includes funding to expand our Transition Kindergarten program. TK students who turn 5 by June 2, 2025, are now included in the ADA calculations. 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, thus funding will increase through 2025-26.

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 \$820,000 for 2024-25, \$780,000 for 2025-26 and \$950,000 for 2026-27.

Property taxes per ADA x Charter ADA is reflected below:

|                       | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> |
|-----------------------|----------------|----------------|----------------|
| Local Property Taxes  | \$3,244,426    | \$3,325,537    | \$3,408,675    |
| District LCFF ADA     | 58.0           | 66.24          | 62.56          |
|                       | \$367,402      | \$421,599      | \$423,569      |
| S.C. Charter LCFF ADA | 146.01         | 147            | 148.8          |
|                       | \$887,412      | \$885,757      | \$901,164      |
| Pathways Charter ADA  | 327            | 335            | 344            |
|                       | \$2,877,024    | \$2,903,938    | \$2,985,106    |

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State's deferred maintenance apportionment was eliminated. The state required contribution to the Deferred Maintenance Program Fund 14 from the General Fund is \$25,000 for 2024-25, 2025-26 and 2026-27.

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 architectural plans. The District has contracted with legal counsel to seek damages. Any funds awarded will reimburse the General Fund.

**HARMONY UNION SCHOOL DISTRICT**

2024-25 1<sup>st</sup> Interim

December 12, 2024 Board Meeting

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.*

Projections for 2024-25 through 2026-27 reflect a 3% increase in salaries plus step in column increases. The Administrative configuration for 2024-25 will be a full time Superintendent/Principal, a full time Assistant Principal, a full time Chief Business Official, a full time Assistant CBO and a full time Office Manager. 2025-26 reflects 2.4 certificated position layoffs; .23 confidential position layoffs; and 3.15 classified position layoffs.

In summary:

With great uncertainty of the California State Budget, it is highly recommended that the District monitor the budget closely. With an ending balance of \$1,630,575, 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%, \$343,754 respectively. With the District assigning funds in a Budget Stabilization account in the amount of \$1,000,000, and restricted funds in the amount of \$127,881, the district's unassigned ending balance at Budget Adoption is \$153,372.

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

|         | <u>*LCFF Revenue</u> | <u>EPA Revenue</u> | <u>State Aid Revenue</u> |
|---------|----------------------|--------------------|--------------------------|
| 2024-25 | \$2,633,525          | \$203,024          | \$1,106,664              |
| 2025-26 | \$2,739,465          | \$269,114          | \$1,187,995              |
| 2026-27 | \$2,845,377          | \$313,909          | \$1,231,735              |

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

ADA used for LCFF calculations are:

|                            |                                |
|----------------------------|--------------------------------|
| <u>@Budget Development</u> | <u>@1<sup>st</sup> Interim</u> |
| 2024-25 206.89             | 2024-25 204                    |
| 2025-26 216.4              | 2025-26 213                    |
| 2026-27 218.3              | 2026-27 211.36                 |

2025-26 and 2026-27 estimated health and welfare benefit increases 5% for 2025-26 and 2.5% for 2026-27 as well as increases in STRS & PERS costs per the most recent Dartboard.

**HARMONY UNION SCHOOL DISTRICT**

2024-25 1st Interim

June 14, 2024 Board Meeting

The Adopted 2024-25 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2024-25 through 2026-27 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 2024-25 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2024-25 Adopted is also included.

**Prop taxes**

|              |                    |                |  |
|--------------|--------------------|----------------|--|
| 29-30        | \$3,670,771        | 102.50%        | 24-25 thru 29-30<br>based on<br>conservative<br>estimate |
| 28-29        | \$3,581,240        | 102.50%        |  |
| 27-28        | \$3,493,892        | 102.50%        |  |
| 26-27        | \$3,408,675        | 102.50%        |  |
| 25-26        | \$3,325,537        | 102.50%        |  |
| 24-25        | \$3,244,426        | 102.50%        |  |
| <b>23-24</b> | <b>\$3,165,294</b> | <b>105.83%</b> | <b>Actual</b>  |
| 22-23        | \$2,990,955        | 106.59%        | Actual   |
| 21-22        | \$2,805,980        | 105.65%        | Actual   |
| 20-21        | \$2,655,987        | 104.20%        | Actual   |
| 19-20        | \$2,548,851        | 106.08%        | Actual   |
| 18-19        | \$2,402,756        | 106.42%        | Actual   |
| 17-18        | \$2,257,851        | 104.03%        | Actual   |
| 16-17        | \$2,170,394        | 105.80%        | Actual   |
| 15-16        | \$2,051,480        | 108.59%        | Actual   |
| 14-15        | \$1,889,222        | 106.56%        | Actual   |
| 13-14        | \$1,772,936        | 102.45%        | Actual   |
| 12-13        | \$1,730,590        | 102.17%        | Actual   |
| 11-12        | \$1,693,899        | 101.43%        | Actual   |
| 10-11        | \$1,670,043        | 95.90%         | Actual   |
| 09-10        | \$1,741,424        | 101.39%        | Actual   |
| 08-09        | \$1,717,508        | 105.21%        | Actual   |
| 07-08        | \$1,632,489        | 108.98%        | Actual   |
| 06-07        | \$1,497,995        | 109.08%        | Actual   |
| 05-06        | \$1,373,247        |                | Actual   |

Conservative estimate 2.5% 102.50%  
Average since 2005-06 104.80%

last 5 year average 105.67%  
last 10 year average 105.97%  
last 15 year average 104.27%

**Basic Aid Supplemental**

|              |                    |                |  |
|--------------|--------------------|----------------|--|
| 29-30        | \$2,575,266        | 102.50%        | 25-26 thru 29-30<br>based on<br>conservative<br>estimate |
| 28-29        | \$2,512,455        | 102.50%        |  |
| 27-28        | \$2,451,175        | 102.50%        |  |
| 26-27        | \$2,391,391        | 102.50%        |  |
| 25-26        | \$2,333,064        | 102.50%        |  |
| 24-25        | \$2,276,160        | 104.80%        |  |
| <b>23-24</b> | <b>\$2,171,863</b> | <b>102.56%</b> | <b>Actual</b>  |
| 22-23        | \$2,117,654        | 109.27%        | Actual   |
| 21-22        | \$1,938,063        | 102.75%        | Actual   |
| 20-21        | \$1,886,259        | 104.03%        | Actual   |
| 19-20        | \$1,813,215        | 107.81%        | Actual   |
| 18-19        | \$1,681,790        | 108.40%        | Actual   |
| 17-18        | \$1,551,430        | 100.83%        | Actual   |
| 16-17        | \$1,538,697        | 108.36%        | Actual   |
| 15-16        | \$1,420,000        | 99.79%         | Actual   |
| 14-15        | \$1,422,935        | 114.55%        | Actual   |
| 13-14        | \$1,242,220        | 123.86%        | Actual   |
| 12-13        | \$1,002,896        | 96.76%         | Actual   |
| 11-12        | \$1,036,489        | 87.89%         | Actual   |
| 10-11        | \$1,179,325        | 115.59%        | Actual   |
| 09-10        | \$1,020,279        | 91.46%         | Actual   |
| 08-09        | \$1,115,566        |                | Actual   |
| 07-08        |                    |                |  |
| 06-07        |                    |                |  |
| 05-06        |                    |                |  |

Average since 2008-09 104.93%

last 5 year average 105.28%  
last 10 year average 105.83%  
last 15 year average 104.93%



**HARMONY UNION SCHOOL DISTRICT  
BUDGET PROJECTIONS 2024-25 through 2026-27**

**REVENUE**

**LCFF Revenue**

**HUSD**

|  |               |
|--|---------------|
| K - 2 District Property Tax            | \$3,244,426   |
| EPA (Education Protection Account)     | \$62,293      |
| State Aid                              | \$523,123     |
| Basic Aid Charter Supplemental         | \$2,276,160   |
| In-Lieu of Property Tax                | (\$2,877,024) |
| In-Lieu of Property Tax                | \$94,023      |
| Transfer out to FD 14 - Deferred Maint | (\$25,000)    |
| Sp. Ed. In Lieu Property Tax           | \$27,500      |

**Salmon Creek**

|                                      |           |
|--------------------------------------|-----------|
| S. C. Charter in Lieu Property Taxes | \$887,412 |
| EPA (Education Protection Account)   | \$140,731 |
| State Aid                            | \$583,541 |

**\$2,633,525**

**Federal Revenues**

|  |           |
|--|-----------|
| Title I RS3010   | \$55,967  |
| Title II RS4035  | \$9,500   |
| Title IV RS4127  | \$10,000  |
| SELPA Mental Health Federal REV                        | \$2,500   |
| Sp. Ed. Federal Revenues RS3310                        | \$35,000  |
| Comprehensive Support and Improvement Plan (CSI Grant) | \$174,382 |
| REAP Grant (SRSA) RS5810                               | \$26,500  |

**\$313,849**

**State Revenues**

|  |           |
|--|-----------|
| ELOP - RS2600  | \$103,237 |
| Lottery RS1100 - Dartboard                               | \$38,966  |
| Lottery Prop 20 RS6300 - May 2023 Dartboard              | \$16,729  |
| Mandated Block Grant HUSD - May 2023 Dartboard           | \$1,762   |
| Mandated Block Grant SCC - May 2023 Dartboard            | \$3,319   |
| CDE Preschool Grant REV                                  | \$5,661   |
| CDE Mental Health REV                                    | \$17,571  |
| Transportation REV                                       | \$70,000  |
| CSESAP Program REV (Est)                                 | \$58,971  |
| STRS - On-Behalf RS7690                                  | \$189,762 |
| Proposition 28 - Arts and Music Funding Guarantee (HUSD) | \$7,384   |
| Proposition 28 - Arts and Music Funding Guarantee (SCC)  | \$22,341  |

**\$535,703**

**Local Revenues**

|                                     |           |
|-------------------------------------|-----------|
| Aftercare Revenue                   | \$40,000  |
| ARK Donation RS0242                 | \$50,000  |
| Local Grants                        | \$12,500  |
| Rent/Misc                           | \$36,072  |
| RESIG Safety Credit RS9090          | \$1,971   |
| RESIG W/C Equity                    | \$9,093   |
| State Special Education (AB602 REV) | \$260,117 |
| Analys Pass Thru re SpEd            | \$35,000  |
| Interest Income                     | \$45,000  |

**\$489,753**

**TOTAL REVENUE**

**\$6,276,490**

**EXPENDITURES****Certificated Salaries (budget includes step and column and 3% increase each year)**

|  |             |
|--|-------------|
| Classroom Teachers, Intervention, Counselor, Music and Drama | \$1,819,359 |
| Substitutes  | \$60,000    |
| Teacher Stipends   | \$56,200    |
| ELOP Salaries  | \$26,996    |

**\$1,962,554****Administrative/Confidential Salaries**

|  |           |
|--|-----------|
| Superintendent, Vice Principal & School Psychologist (.73)   | \$385,281 |
| Chief Business Official, Asst. CBO, Administrative Assistant | \$307,619 |

**\$692,900****Classified Salaries (budget includes step and column and 3% increase each year)**

|  |           |
|--|-----------|
| Classified Salaries Additional Pay / Stipends                          | \$12,500  |
| CSESAP Match (Est)   | \$58,971  |
| Custodial and Maintenance  | \$140,191 |
| Head of and Assistant to Farm and Garden                               | \$115,304 |
| Library and Media Services Technician                                  | \$36,894  |
| Paraeducators and Instructional Assistants (7 Para, 11As, 1 Bilingual) | \$237,114 |
| CSI/RINT Paraeducators   | \$108,906 |
| Special Education (3 - 1:1s & RSP)                                     | \$198,301 |
| ELOP/Afterschool Coordinator, Paras and Summer Boost                   | \$83,700  |

**\$991,881****Employee Benefits**

|   |           |
|---|-----------|
| Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.) | \$155,202 |
| CERT STRS (19.1%)   | \$375,333 |
| ADMIN STRS (19.1%)  | \$73,589  |
| PERS (27.05%, 27.4%, 27.5%)                               | \$313,130 |
| STRS - On-Behalf (RS 7690)                                | \$189,762 |
| Health Benefits (Medical, Dental, Vision, Cash in Lieu)   | \$734,866 |

**\$1,841,881****Books/Materials/Supplies**

|  |          |
|--|----------|
| Curriculum/Curriculum Materials                                      | \$20,000 |
| ELOP Summer School materials and supplies                            | \$2,500  |
| Textbooks  | \$30,000 |
| Books other than textbooks (Library included here)                   | \$4,500  |
| Electronic Curriculum (Lexia/TCI/LCAP/TPT)                           | \$10,000 |
| Positive Behavior Incentives   | \$500    |
| Drama Materials and Supplies   | \$1,500  |
| Garden Supplies  | \$2,625  |
| Site Council (Grants + annual costs of library)                      | \$7,850  |
| Teacher Classroom Allocations (RS6300)                               | \$12,500 |
| Special Education Classroom Materials (RS6500)                       | \$1,575  |
| Computer Software  | \$3,150  |
| Front Office, Bsn Office and Staff Room Supplies                     | \$7,350  |
| Basic Order (Paper, etc.)  | \$2,275  |
| Custodial Supplies (includes RS 8150 Custodial Supplies)             | \$10,175 |
| Garden Maintenance Supplies - custodial maintenance of garden (8200) | \$5,775  |
| First Aid Supplies (RS9090 Obj616)                                   | \$3,500  |
| Food for Events/Meetings   | \$8,900  |
| Athletics - new uniforms   | \$15,000 |
| Equipment - technology (iPads, Chromebooks, etc)                     | \$15,000 |
| Equipment - KITFunds   | \$20,000 |
| Furniture (Front Office/Staff Room/Desks)                            | \$5,000  |
| Music (instrument replacements/repair)(Site Council)                 | \$1,500  |

**\$191,175****Travel/Workshops/Conferences**

|   |          |
|---|----------|
| Board & Superintendent Workshops                | \$1,300  |
| School Admin Conference                         | \$600    |
| Mileage and Reimbursement                       | \$500    |
| Professional Development - Certificated         | \$3,500  |
| Professional Development - Parent Participation | \$1,250  |
| School Sponsored Field Trips                    | \$24,030 |

**\$31,180**

**Dues/Memberships**

|                                    |                 |
|------------------------------------|-----------------|
| Electronic School Board Membership | \$6,650         |
| School Admin Memberships           | \$4,700         |
| Superintendent Memberships         | \$2,750         |
| Instructional Subscriptions        | \$2,975         |
|                                    | <hr/>           |
|                                    | <b>\$17,075</b> |

**Insurance**

|   |                 |
|---|-----------------|
| Food Service                                    | \$750           |
| Property and Liability Insurance Premium - HUSD | \$53,329        |
| Property and Liability Insurance Premium - OCC  | \$4,143         |
| Pupil Insurance                                 | \$2,200         |
|   | <hr/>           |
|   | <b>\$60,422</b> |

**Utilities**

|   |                 |
|---|-----------------|
| Waste Disposal  | \$6,250         |
| Building Security/Fire Alarm Monitoring - Major Alarm | \$550           |
| Water   | \$1,050         |
| Propane   | \$6,275         |
| Electric  | \$48,000        |
|   | <hr/>           |
|   | <b>\$62,125</b> |

**Leases/Rentals**

|   |                 |
|---|-----------------|
| Other Equipment - rentals                       | \$9,375         |
| Routine Repair and Maintenance (including well) | \$19,205        |
| Repairs - Technology/music instruments          | \$3,000         |
|   | <hr/>           |
|   | <b>\$31,580</b> |

**Services and Operations**

|  |                  |
|--|------------------|
| Athletics/Coaching/Referee Fees  | \$15,000         |
| Audit  | \$10,750         |
| Communication Services - TT  | \$15,000         |
| Copier Lease (term date 9/2027)  | \$22,260         |
| Data Processing  | \$1,250          |
| Employment Advertising (Obj5865) and all other Advertising (Obj5825)       | \$340            |
| Fees   | \$1,500          |
| Fingerprinting Costs   | \$4,000          |
| Frontline  | \$4,432          |
| Jody Tuck - CALPADS Consultant   | \$5,000          |
| Legal Retainer   | \$22,500         |
| Library Software Fees (Site Council Cost)                                  | \$1,500          |
| Campus Maintenance/Living Roofs  | \$11,350         |
| North Coast Teacher Induction Service Fee                                  | \$1,750          |
| OPEB Actuarial - (2024-25 is the roll-over)                                | \$1,305          |
| Other Services, Admin  | \$2,500          |
| Other Services, Operations   | \$12,500         |
| Sex Education Class (West County Health) - funding covered by Site Council | \$1,500          |
| Shredding Costs  | \$1,500          |
| Aeries - Student Information System  | \$9,000          |
| Youth Survey for LCAP  | \$750            |
| Water/Well Testing   | \$8,000          |
| Website  | \$4,528          |
|  | <hr/>            |
|  | <b>\$158,215</b> |

**Communications**

|                                     |                 |
|-------------------------------------|-----------------|
| Telephone (AT&T/PYS Communications) | \$10,169        |
| Cellular hot spots (10)(Verizon)    | \$2,325         |
| SCOE - School Connect Fees          | \$2,650         |
| Postage                             | \$1,135         |
|                                     | <hr/>           |
|                                     | <b>\$16,279</b> |

**Repairs/Land Improvements**

|                            |            |
|----------------------------|------------|
| Facility/Land Improvements | \$0        |
|                            | <hr/>      |
|                            | <b>\$0</b> |

**Transportation Costs**

|   |                  |
|---|------------------|
| Home to school transportation (revenue added in LCFF Calc)                  | \$115,000        |
| SPED Bus Service Cost   | \$40,077         |
| Home to school transportation (Adjusted excess (NOT included in LCFF Calc)) | \$148,910        |
|   | <hr/>            |
|   | <b>\$303,987</b> |

**Special Education - estimated costs and students**

|  |                  |
|--|------------------|
| Consortium SDC - 2 students (Ages out 2032 and 2034)     | \$126,454        |
| Consortium SDC - 1 preschool student                     | \$26,650         |
| Consortium - Speech                                      | \$35,899         |
| Consortium - APE   | \$18,004         |
| Consortium - Nurse                                       | \$37,626         |
| Consortium - Admin/Indirect costs                        | \$18,930         |
| Consortium - OT  | \$10,260         |
| SCOE - SDC Fee for Service (no students this year)       | \$0              |
| Dragonfly OT   | \$22,500         |
| Non Public School - 3 students                           | \$136,000        |
| Special Education Settlement - 1 student (Ages out 2025) | \$80,700         |
| SpEd Conferences   | \$500            |
| SpEd Software  | \$300            |
|  | <hr/>            |
|  | <b>\$513,823</b> |

# SONOMA COUNTY OFFICE OF EDUCATION



## ***AB 2756 REPORTING REQUIREMENTS***

District: Harmony Union School District

### **Please check one:**

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached

Signature: *A. Kalember*

Chief Business Official

Date: December 12, 2024

*Please submit this form and any accompanying reports to:  
Sarah Lampenfeld, Director, External Fiscal Services  
Sonoma County Office of Education*



**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

## 2024-25

# 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 12, 2024 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  
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                     | Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.   |     | X       |
| 2                      | Enrollment                                   | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.   | X   |         |
| 3                      | ADA to Enrollment                            | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.  |     | X       |
| 4                      | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.   | X   |         |
| 5                      | Salaries and Benefits                        | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.   | X   |         |
| 6a                     | Other Revenues                               | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.                       | X   |         |
| 6b                     | Other Expenditures                           | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. |     | X       |
| 7                      | Ongoing and Major Maintenance Account        | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).                               | n/a |         |
| 8                      | Deficit Spending                             | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.   | X   |         |
| 9a                     | Fund Balance                                 | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.   | X   |         |
| 9b                     | Cash Balance                                 | Projected general fund cash balance will be positive at the end of the current fiscal year.  | X   |         |
| 10                     | Reserves                                     | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.                              | X   |         |

| SUPPLEMENTAL INFORMATION |  |   | No  | Yes |
|--------------------------|--|---|-----|-----|
| S1                       | Contingent Liabilities                               | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?   | X   |     |
| S2                       | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  | X   |     |
| S3                       | Temporary Interfund Borrowings                       | Are there projected temporary borrowings between funds?   | X   |     |
| S4                       | Contingent Revenues                                  | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                                     | X   |     |
| S5                       | Contributions  | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? |     | X   |
| S6                       | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?  |     | X   |
|                          |  | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?   |     | X   |
|                          |  | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?  | X   |     |
| S7a                      | Postemployment Benefits Other than Pensions          | Does the district provide postemployment benefits other than pensions (OPEB)?   |     | X   |
|                          |  | • If yes, have there been changes since budget adoption in OPEB liabilities?  | X   |     |
| S7b                      | Other Self-insurance Benefits                        | Does the district operate any self-insurance programs (e.g., workers' compensation)?  | X   |     |
|                          |  | • If yes, have there been changes since budget adoption in self-insurance liabilities?  | n/a |     |
| S8                       | Status of Labor Agreements                           | As of first interim projections, are salary and benefit negotiations still unsettled for:   |     |     |
|                          |  | • Certificated? (Section S8A, Line 1b)  | X   |     |
|                          |  | • Classified? (Section S8B, Line 1b)  | X   |     |
| S8                       | Labor Agreement Budget Revisions                     | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:   |     |     |
|                          |  | • Certificated? (Section S8A, Line 3)   | n/a |     |
|                          |  | • Classified? (Section S8B, Line 3)   | n/a |     |
| S9                       | Status of Other Funds                                | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  | X   |     |

| ADDITIONAL FISCAL INDICATORS |   |  | No | Yes |
|------------------------------|---|--|----|-----|
| A1                           | Negative Cash Flow                                | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?   | X  |     |
| A2                           | Independent Position Control                      | Is personnel position control independent from the payroll system?   | X  |     |
| A3                           | Declining Enrollment                              | Is enrollment decreasing in both the prior and current fiscal years?   | X  |     |
| A4                           | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?   | X  |     |
| A5                           | Salary Increases Exceed COLA                      | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X  |     |
| A6                           | Uncapped Health Benefits                          | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | X  |     |
| A7                           | Independent Financial System                      | Is the district's financial system independent from the county office system?  | X  |     |
| A8                           | Fiscal Distress Reports                           | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).  | X  |     |
| A9                           | Change of CBO or Superintendent                   | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?  | X  |     |





**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

## 2024-25

# Narrative

## HARMONY UNION SCHOOL DISTRICT

2024-25 1<sup>st</sup> Interim

December 12, 2024 Board Meeting

Harmony USD's 2024-25 1st Interim was developed using the 2024-25 Governor's Budget, version 25.2a of the LCFF Calculator, the 2024-25 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2024-25 1st Interim was developed using a 2.5% property tax increase, which is less than the 20-year property tax average of 4.8%. The 2.5% property tax increase projection for 2024-25 is based off of the 2023-24 property tax increase of 5.8%. Real Estate transactions and property assessments were above average in 2020, 2021, 2022 and 2023. With the County Assessor's Office 18 months behind in property tax assessments, assuming a 2.5% increase seems conservative for the 2024-25 school year.

The Governor's May Revise Budget has been updated to calculate the 2024-25 COLA of 1.07%, 2025-26 COLA at 2.93% and the 2026-27 COLA at 3.08%.

Sonoma County Office of Education's 2022-23 Statistical Report concisely explains the Local Control Funding Formula, and how it applies to Harmony Union School District. Beginning with the 2013-14 school year, school districts and charter schools were funded under the Local Control Funding Formula (LCFF). LCFF removed most spending restrictions with the elimination of most state categorical programs and established grade-specific base rate targets, which are adjusted for cost of living annually. In addition, districts and charter schools receive supplemental and concentration funding for English learner, low-income and foster youth students. The count of English learner, low-income and foster youth as compared to the entire school population generates an Unduplicated Pupil Count Percentage. Now, district and charter schools serving the same number of students in the same grade spans with the same characteristics receive the same amount of funding. At the 2024-25 1st Interim, the District's unduplicated count is 16 and the Supplemental/Concentration Grant percentage for the District is 25%. The District does not qualify for concentration grant funding, as the unduplicated count percentage would have to exceed 55%.

The LCFF model also determines funding using Average Daily Attendance or ADA. ADA is generated by pupils in attendance and engaged in educational activities under the immediate supervision of an employee who possesses a valid credential. ADA funding means that all funding school districts and charter schools receive is based on how often students attend school, not on how many students are enrolled in school. ADA at 90% means the school districts and charter schools are funded at 90% of their enrollment numbers. At 2024-25 Budget Adoption, Harmony Elementary is projecting to receive 92% of their allotted funding (excluding the 7 TK students that are withheld in the enrollment count); Salmon Creek Charter is also projected to receive 93%.

The 2024-25 1st Interim includes one-time Comprehensive Support and Improvement funds 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

**HARMONY UNION SCHOOL DISTRICT**

2024-25 1<sup>st</sup> Interim

December 12, 2024 Board Meeting

addressing, through implementation of the CSI plan. The District is allocating funds to cover certificated and classified salaries connected to allowable areas.

The 2024-25 1st Interim also includes funding to expand our Transition Kindergarten program. TK students who turn 5 by June 2, 2025, are now included in the ADA calculations. 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, thus funding will increase through 2025-26.

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 \$820,000 for 2024-25, \$780,000 for 2025-26 and \$950,000 for 2026-27.

Property taxes per ADA x Charter ADA is reflected below:

|                       | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> |
|-----------------------|----------------|----------------|----------------|
| Local Property Taxes  | \$3,244,426    | \$3,325,537    | \$3,408,675    |
| District LCFF ADA     | 58.0           | 66.24          | 62.56          |
|                       | \$367,402      | \$421,599      | \$423,569      |
| S.C. Charter LCFF ADA | 146.01         | 147            | 148.8          |
|                       | \$887,412      | \$885,757      | \$901,164      |
| Pathways Charter ADA  | 327            | 335            | 344            |
|                       | \$2,877,024    | \$2,903,938    | \$2,985,106    |

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State's deferred maintenance apportionment was eliminated. The state required contribution to the Deferred Maintenance Program Fund 14 from the General Fund is \$25,000 for 2024-25, 2025-26 and 2026-27.

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 architectural plans. The District has contracted with legal counsel to seek damages. Any funds awarded will reimburse the General Fund.

**HARMONY UNION SCHOOL DISTRICT**

2024-25 1<sup>st</sup> Interim

December 12, 2024 Board Meeting

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.*

Projections for 2024-25 through 2026-27 reflect a 3% increase in salaries plus step in column increases. The Administrative configuration for 2024-25 will be a full time Superintendent/Principal, a full time Assistant Principal, a full time Chief Business Official, a full time Assistant CBO and a full time Office Manager. 2025-26 reflects 2.4 certificated position layoffs; .23 confidential position layoffs; and 3.15 classified position layoffs.

In summary:

With great uncertainty of the California State Budget, it is highly recommended that the District monitor the budget closely. With an ending balance of \$1,630,575, 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%, \$343,754 respectively. With the District assigning funds in a Budget Stabilization account in the amount of \$1,000,000, and restricted funds in the amount of \$127,881, the district's unassigned ending balance at Budget Adoption is \$153,372.

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

|         | <u>*LCFF Revenue</u> | <u>EPA Revenue</u> | <u>State Aid Revenue</u> |
|---------|----------------------|--------------------|--------------------------|
| 2024-25 | \$2,633,525          | \$203,024          | \$1,106,664              |
| 2025-26 | \$2,739,465          | \$269,114          | \$1,187,995              |
| 2026-27 | \$2,845,377          | \$313,909          | \$1,231,735              |

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

ADA used for LCFF calculations are:

| @Budget Development |        | @1 <sup>st</sup> Interim |        |
|---------------------|--------|--------------------------|--------|
| 2024-25             | 206.89 | 2024-25                  | 204    |
| 2025-26             | 216.4  | 2025-26                  | 213    |
| 2026-27             | 218.3  | 2026-27                  | 211.36 |

2025-26 and 2026-27 estimated health and welfare benefit increases 5% for 2025-26 and 2.5% for 2026-27 as well as increases in STRS & PERS costs per the most recent Dartboard.

**HARMONY UNION SCHOOL DISTRICT**

2024-25 1st Interim

June 14, 2024 Board Meeting

The Adopted 2024-25 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2024-25 through 2026-27 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 2024-25 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2024-25 Adopted is also included.



**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

## 2024-25

# LCFF Calculator

| Harmony Union Elementary (70730) - 2024-25 1st Interim Budget                    |                   | 12/12/2024          |                     |               |
|--|-------------------|---------------------|---------------------|---------------|
|  | 2024-25           | 2025-26             | 2026-27             |               |
| <b>General Assumptions</b>   |                   |                     |                     |               |
| COLA & Augmentation  | 1.07%             | 2.93%               | 3.08%               |               |
| Base Grant Proration Factor  | 0.00%             | 0.00%               | 0.00%               |               |
| Add-on, ERT & MSA Proration Factor   | 0.00%             | 0.00%               | 0.00%               |               |
| Student Assumptions:   |                   |                     |                     |               |
| Enrollment Count   | 63                | 72                  | 68                  |               |
| Unduplicated Pupil Count (UPC)   | 16                | 16                  | 12                  |               |
| Unduplicated Pupil Percentage (UPP)  | 20.75%            | 23.12%              | 21.67%              |               |
| Current Year LCFF Average Daily Attendance (ADA)                                 | 60.45             | 69.94               | 66.26               |               |
| Funded LCFF ADA  | 60.45             | 69.94               | 69.94               |               |
| LCFF ADA Funding Method  | Current Year      | Current Year        | Prior Year          |               |
| Current Year Necessary Small School (NSS) ADA                                    | -                 | -                   | -                   |               |
| Funded NSS ADA   | -                 | -                   | -                   |               |
| NSS ADA Funding Method(s)  |                   |                     |                     |               |
| <b>LCFF Entitlement Summary</b>  |                   |                     |                     |               |
| Base Grant   | \$606,088         | \$722,148           | \$744,705           |               |
| Grade Span Adjustment  | 62,528            | 72,041              | 74,257              |               |
| Adjusted Base Grant  | \$668,616         | \$794,189           | \$818,962           |               |
| Supplemental Grant   | 27,747            | 36,723              | 35,494              |               |
| Concentration Grant  | -                 | -                   | -                   |               |
| <b>Total Base, Supplemental and Concentration Grant</b>                          | <b>\$696,363</b>  | <b>\$830,912</b>    | <b>\$854,456</b>    |               |
| Allowance: Necessary Small School  | -                 | -                   | -                   |               |
| Add-on: Targeted Instructional Improvement Block Grant                           | -                 | -                   | -                   |               |
| Add-on: Home-to-School Transportation  | 125,785           | 129,471             | 133,459             |               |
| Add-on: Small School District Bus Replacement Program                            | -                 | -                   | -                   |               |
| Add-on: Economic Recovery Target   | -                 | -                   | -                   |               |
| Add-on: Transitional Kindergarten  | 96,618            | 133,014             | 137,130             |               |
| <b>Total Allowance and Add-On Amounts</b>  | <b>\$222,403</b>  | <b>\$262,485</b>    | <b>\$270,589</b>    |               |
| <b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b> | <b>\$918,766</b>  | <b>\$1,093,397</b>  | <b>\$1,125,045</b>  |               |
| Miscellaneous Adjustments  | -                 | -                   | -                   |               |
| <b>Total LCFF Entitlement (excludes Additional State Aid)</b>                    | <b>\$ 918,766</b> | <b>\$ 1,093,397</b> | <b>\$ 1,125,045</b> |               |
| LCFF Entitlement Per ADA (excludes Categorical MSA)                              | \$ 15,199         | \$ 15,633           | \$ 16,086           |               |
| Additional State Aid   | 34,052            | -                   | -                   |               |
| Total LCFF Entitlement with Additional State Aid                                 | 952,818           | 1,093,397           | 1,125,045           |               |
| <b>LCFF Sources Summary</b>  |                   |                     |                     |               |
| <b>Funding Source Summary</b>  |                   |                     |                     |               |
| Local Revenue and In-Lieu of Property Taxes (net for school districts)           | \$ 367,402        | \$ 421,599          | \$ 423,569          |               |
| Education Protection Account Entitlement (includes \$200/minimum per ADA)        | \$ 62,293         | \$ 89,863           | \$ 103,366          |               |
| Net State Aid (excludes Additional State Aid)                                    | \$ 489,071        | \$ 581,935          | \$ 598,110          |               |
| Additional State Aid   | \$ 34,052         | \$ -                | \$ -                |               |
| <b>Total Funding Sources</b>   | <b>\$ 952,818</b> | <b>\$ 1,093,397</b> | <b>\$ 1,125,045</b> |               |
| <b>Funding Source by Resource-Object</b>   |                   |                     |                     |               |
| State Aid (Resource Code 0000, Object Code 8011)                                 | \$ 523,123        | \$ 581,935          | \$ 598,110          |               |
| EPA, Current Year (Resource 1400, Object Code 8012)                              | \$ 62,293         | \$ 89,863           | \$ 103,366          |               |
| (P-2 plus Current Year Accrual)  |                   |                     |                     |               |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)                     | \$ (8,192)        | \$ -                | \$ -                |               |
| (P-A less Prior Year Accrual)  |                   |                     |                     |               |
| Property Taxes (Object 8021 to 8089)   | \$ 3,244,426      | \$ 3,325,537        | \$ 3,408,675        |               |
| In-Lieu of Property Taxes (Object Code 8096)                                     | (2,877,024)       | (2,903,938)         | (2,985,106)         |               |
| <b>Entitlement and Source Reconciliation</b>                                     |                   |                     |                     |               |
| Basic Aid/Excess Tax District Status   |                   | Non-Basic Aid       | Non-Basic Aid       | Non-Basic Aid |
| Total LCFF Entitlement   | \$ 918,766        | \$ 1,093,397        | \$ -                | \$ 1,125,045  |
| Additional State Aid   | \$ 34,052         | \$ -                | \$ -                | \$ -          |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement)                  | \$ -              | \$ -                | \$ -                | \$ -          |
| Excess Taxes before Minimum State Aid  | \$ -              | \$ -                | \$ -                | \$ -          |
| Total Funding Sources  | \$ 952,818        | \$ 1,093,397        | \$ -                | \$ 1,125,045  |
| <b>LCAP Percentage to Increase or Improve Services Calculation</b>               |                   |                     |                     |               |
| Base Grant (Excludes add-ons for TIIG & Transportation)                          | \$ 799,286        | \$ 927,203          | \$ 956,092          |               |
| Supplemental and Concentration Grant funding in the LCAP year                    | \$ 27,747         | \$ 36,723           | \$ 35,494           |               |
| Projected Additional 15% Concentration Grant funding in the LCAP year            | \$ -              | \$ -                | \$ -                |               |
| Percentage to Increase or Improve Services                                       | 3.47%             | 3.96%               | 3.71%               |               |
| <b>PER-ADA FUNDING LEVELS</b>  |                   |                     |                     |               |
| <b>Base, Supplemental and Concentration Rate per ADA</b>                         |                   |                     |                     |               |
| Grades TK-3  | \$ 11,527.32      | \$ 11,918.77        | \$ 12,251.94        |               |
| Grades 4-6   | \$ 10,599.35      | \$ 10,959.36        | \$ 11,265.99        |               |
| Grades 7-8   | \$ 10,912.84      | \$ 11,283.70        | \$ 11,598.81        |               |
| Grades 9-12  | \$ 12,977.09      | \$ 13,418.03        | \$ 13,792.95        |               |
| <b>Base Grants</b>   |                   |                     |                     |               |
| Grades TK-3  | \$ 10,025         | \$ 10,319           | \$ 10,637           |               |
| Grades 4-6   | \$ 10,177         | \$ 10,475           | \$ 10,798           |               |
| Grades 7-8   | \$ 10,478         | \$ 10,785           | \$ 11,117           |               |
| Grades 9-12  | \$ 12,144         | \$ 12,500           | \$ 12,885           |               |
| <b>Grade Span Adjustment</b>   |                   |                     |                     |               |
| Grades TK-3  | \$ 1,043          | \$ 1,073            | \$ 1,106            |               |
| Grades 9-12  | \$ 316            | \$ 325              | \$ 335              |               |
| <b>Supplemental Grant</b>  |                   |                     |                     |               |
| <b>Maximum - 1.00 ADA, 100% UPP</b>  | 20%               | 20%                 | 20%                 |               |
| Grades TK-3  | \$ 2,214          | \$ 2,278            | \$ 2,349            |               |
| Grades 4-6   | \$ 2,035          | \$ 2,095            | \$ 2,160            |               |
| Grades 7-8   | \$ 2,096          | \$ 2,157            | \$ 2,223            |               |
| Grades 9-12  | \$ 2,492          | \$ 2,565            | \$ 2,644            |               |
| <b>Actual - 1.00 ADA, Local UPP as follows:</b>                                  |                   |                     |                     |               |
| Grades TK-3  | \$ 459            | \$ 527              | \$ 509              |               |

| Harmony Union Elementary (70730) - 2024-25 1st Interim Budget |          | 12/12/2024 |          |  |
|---|----------|------------|----------|--|
|   | 2024-25  | 2025-26    | 2026-27  |  |
| Grades 4-6  | \$ 422   | \$ 484     | \$ 468   |  |
| Grades 7-8  | \$ 435   | \$ 499     | \$ 482   |  |
| Grades 9-12   | \$ 517   | \$ 593     | \$ 573   |  |
| <b>Concentration Grant (&gt;55% population)</b>               | 65%      | 65%        | 65%      |  |
| <b>Maximum - 1.00 ADA, 100% UPP</b>                           |          |            |          |  |
| Grades TK-3   | \$ 7,194 | \$ 7,405   | \$ 7,633 |  |
| Grades 4-6  | \$ 6,615 | \$ 6,809   | \$ 7,019 |  |
| Grades 7-8  | \$ 6,811 | \$ 7,010   | \$ 7,226 |  |
| Grades 9-12   | \$ 8,099 | \$ 8,336   | \$ 8,593 |  |
| <b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>       | 0.0000%  | 0.0000%    | 0.0000%  |  |
| Grades TK-3   | \$ -     | \$ -       | \$ -     |  |
| Grades 4-6  | \$ -     | \$ -       | \$ -     |  |
| Grades 7-8  | \$ -     | \$ -       | \$ -     |  |
| Grades 9-12   | \$ -     | \$ -       | \$ -     |  |



| Salmon Creek School - A Charter (6110639) - 2024-25 1st Interim Budget           |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| 12/12/2024   |                     |                     |                     |
|  | 2024-25             | 2025-26             | 2026-27             |
| <b>General Assumptions</b>   |                     |                     |                     |
| COLA & Augmentation  | 1.07%               | 2.93%               | 3.08%               |
| Base Grant Proration Factor  | 0.00%               | 0.00%               | 0.00%               |
| Add-on, ERT & MSA Proration Factor   | 0.00%               | 0.00%               | 0.00%               |
| Student Assumptions:   |                     |                     |                     |
| Enrollment Count   | 157                 | 158                 | 160                 |
| Unduplicated Pupil Count (UPC)   | 39                  | 40                  | 41                  |
| Unduplicated Pupil Percentage (UPP)  | 25.83%              | 25.30%              | 25.26%              |
| Current Year LCFF Average Daily Attendance (ADA)                                 | 146.01              | 146.94              | 148.80              |
| Funded LCFF ADA  | 146.01              | 146.94              | 148.80              |
| LCFF ADA Funding Method  | Current Year        | Current Year        | Current Year        |
| Current Year Necessary Small School (NSS) ADA                                    | -                   | -                   | -                   |
| Funded NSS ADA   | -                   | -                   | -                   |
| NSS ADA Funding Method(s)  |                     |                     |                     |
| <b>LCFF Entitlement Summary</b>  |                     |                     |                     |
| Base Grant   | \$1,492,744         | \$1,548,672         | \$1,613,055         |
| Grade Span Adjustment  | 39,770              | 41,912              | 48,344              |
| <b>Adjusted Base Grant</b>   | <b>\$1,532,514</b>  | <b>\$1,590,584</b>  | <b>\$1,661,399</b>  |
| Supplemental Grant   | 79,170              | 80,484              | 83,933              |
| Concentration Grant  | -                   | -                   | -                   |
| <b>Total Base, Supplemental and Concentration Grant</b>                          | <b>\$1,611,684</b>  | <b>\$1,671,068</b>  | <b>\$1,745,332</b>  |
| Allowance: Necessary Small School  | -                   | -                   | -                   |
| Add-on: Targeted Instructional Improvement Block Grant                           | -                   | -                   | -                   |
| Add-on: Home-to-School Transportation  | -                   | -                   | -                   |
| Add-on: Small School District Bus Replacement Program                            | -                   | -                   | -                   |
| Add-on: Economic Recovery Target   | -                   | -                   | -                   |
| Add-on: Transitional Kindergarten  | -                   | -                   | -                   |
| <b>Total Allowance and Add-On Amounts</b>  | <b>\$-</b>          | <b>\$-</b>          | <b>\$-</b>          |
| <b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b> | <b>\$1,611,684</b>  | <b>\$1,671,068</b>  | <b>\$1,745,332</b>  |
| Miscellaneous Adjustments  | -                   | -                   | -                   |
| <b>Total LCFF Entitlement (excludes Additional State Aid)</b>                    | <b>\$ 1,611,684</b> | <b>\$ 1,671,068</b> | <b>\$ 1,745,332</b> |
| LCFF Entitlement Per ADA (excludes Categorical MSA)                              | \$ 11,038           | \$ 11,372           | \$ 11,729           |
| Additional State Aid   | -                   | -                   | -                   |
| <b>Total LCFF Entitlement with Additional State Aid</b>                          | <b>1,611,684</b>    | <b>1,671,068</b>    | <b>1,745,332</b>    |
| <b>LCFF Sources Summary</b>  |                     |                     |                     |
| <b>Funding Source Summary</b>  |                     |                     |                     |
| Local Revenue and In-Lieu of Property Taxes (net for school districts)           | \$ 887,412          | \$ 885,757          | \$ 901,164          |
| Education Protection Account Entitlement (includes \$200/minimum per ADA)        | \$ 140,731          | \$ 179,251          | \$ 210,543          |
| Net State Aid (excludes Additional State Aid)                                    | \$ 583,541          | \$ 606,060          | \$ 633,625          |
| Additional State Aid   | \$ -                | \$ -                | \$ -                |
| <b>Total Funding Sources</b>   | <b>\$ 1,611,684</b> | <b>\$ 1,671,068</b> | <b>\$ 1,745,332</b> |
| <b>Funding Source by Resource-Object</b>   |                     |                     |                     |
| State Aid (Resource Code 0000, Object Code 8011)                                 | \$ 583,541          | \$ 606,060          | \$ 633,625          |
| EPA, Current Year (Resource 1400, Object Code 8012)                              | \$ 140,731          | \$ 179,251          | \$ 210,543          |
| (P-2 plus Current Year Accrual)  |                     |                     |                     |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)                     | \$ 3,344            | \$ -                | \$ -                |
| (P-A less Prior Year Accrual)  |                     |                     |                     |
| Property Taxes (Object Code 8021 to 8089)  | \$ -                | \$ -                | \$ -                |
| In-Lieu of Property Taxes (Object Code 8096)                                     | \$ 887,412          | \$ 885,757          | \$ 901,164          |
| <b>Entitlement and Source Reconciliation</b>                                     |                     |                     |                     |
| Basic Aid/Excess Tax District Status   | \$ -                | \$ -                | \$ -                |
| Total LCFF Entitlement   | \$ 1,611,684        | \$ 1,671,068        | \$ 1,745,332        |
| Additional State Aid   | \$ -                | \$ -                | \$ -                |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement)                  | \$ -                | \$ -                | \$ -                |
| Excess Taxes before Minimum State Aid  | \$ -                | \$ -                | \$ -                |
| Total Funding Sources  | \$ 1,611,684        | \$ 1,671,068        | \$ 1,745,332        |
| <b>LCAP Percentage to Increase or Improve Services Calculation</b>               |                     |                     |                     |
| Base Grant (Excludes add-ons for TIIG & Transportation)                          | \$ 1,532,514        | \$ 1,590,584        | \$ 1,661,399        |
| Supplemental and Concentration Grant funding in the LCAP year                    | \$ 79,170           | \$ 80,484           | \$ 83,933           |
| Projected Additional 15% Concentration Grant funding in the LCAP year            | \$ -                | \$ -                | \$ -                |
| Percentage to Increase or Improve Services                                       | 5.17%               | 5.06%               | 5.05%               |
| <b>PER-ADA FUNDING LEVELS</b>  |                     |                     |                     |
| <b>Base, Supplemental and Concentration Rate per ADA</b>                         |                     |                     |                     |
| Grades TK-3  | \$ 11,639.77        | \$ 11,968.44        | \$ 12,336.26        |
| Grades 4-6   | \$ 10,702.74        | \$ 11,005.04        | \$ 11,343.51        |
| Grades 7-8   | \$ 11,019.29        | \$ 11,330.72        | \$ 11,678.63        |
| Grades 9-12  | \$ 13,103.68        | \$ 13,473.95        | \$ 13,887.87        |
| <b>Base Grants</b>   |                     |                     |                     |
| Grades TK-3  | \$ 10,025           | \$ 10,319           | \$ 10,637           |
| Grades 4-6   | \$ 10,177           | \$ 10,475           | \$ 10,798           |
| Grades 7-8   | \$ 10,478           | \$ 10,785           | \$ 11,117           |
| Grades 9-12  | \$ 12,144           | \$ 12,500           | \$ 12,885           |
| <b>Grade Span Adjustment</b>   |                     |                     |                     |
| Grades TK-3  | \$ 1,043            | \$ 1,073            | \$ 1,106            |
| Grades 9-12  | \$ 316              | \$ 325              | \$ 335              |
| <b>Supplemental Grant</b>  |                     |                     |                     |
| <b>Maximum - 1.00 ADA, 100% UPP</b>  | 20%                 | 20%                 | 20%                 |
| Grades TK-3  | \$ 2,214            | \$ 2,278            | \$ 2,349            |
| Grades 4-6   | \$ 2,035            | \$ 2,095            | \$ 2,160            |
| Grades 7-8   | \$ 2,096            | \$ 2,157            | \$ 2,223            |
| Grades 9-12  | \$ 2,492            | \$ 2,565            | \$ 2,644            |
| <b>Actual - 1.00 ADA, Local UPP as follows:</b>                                  |                     |                     |                     |
| Grades TK-3  | \$ 572              | \$ 576              | \$ 593              |

| Salmon Creek School - A Charter (6110639) - 2024-25 1st Interim Budget |          | 12/12/2024 |          |  |
|--|----------|------------|----------|--|
|  | 2024-25  | 2025-26    | 2026-27  |  |
| Grades 4-6   | \$ 526   | \$ 530     | \$ 546   |  |
| Grades 7-8   | \$ 541   | \$ 546     | \$ 562   |  |
| Grades 9-12  | \$ 644   | \$ 649     | \$ 668   |  |
| <b>Concentration Grant (&gt;55% population)</b>                        | 65%      | 65%        | 65%      |  |
| <b>Maximum - 1.00 ADA, 100% UPP</b>                                    |          |            |          |  |
| Grades TK-3  | \$ 7,194 | \$ 7,405   | \$ 7,633 |  |
| Grades 4-6   | \$ 6,615 | \$ 6,809   | \$ 7,019 |  |
| Grades 7-8   | \$ 6,811 | \$ 7,010   | \$ 7,226 |  |
| Grades 9-12  | \$ 8,099 | \$ 8,336   | \$ 8,593 |  |
| <b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>                | 0.0000%  | 0.0000%    | 0.0000%  |  |
| Grades TK-3  | \$ -     | \$ -       | \$ -     |  |
| Grades 4-6   | \$ -     | \$ -       | \$ -     |  |
| Grades 7-8   | \$ -     | \$ -       | \$ -     |  |
| Grades 9-12  | \$ -     | \$ -       | \$ -     |  |



**Harmony**  
Union School District

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

# 1st Interim

## 2024-25

# Multi – Year and Assumptions

**2024-25 1st Interim  
General Fund Assumptions**

**REVENUE**

The 2024-25 1st Interim is based on LCFF funding for 2024-25 through 2026-27

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

|                                       | 2024-25          | 2025-26          | 2026-27          |
|---------------------------------------|------------------|------------------|------------------|
| <b>Harmony USD - FUND 01</b>          | \$62,293         | \$89,863         | \$103,366        |
| <b>Salmon Creek Charter - FUND 03</b> | \$140,731        | \$179,251        | \$210,543        |
| <b>TOTAL EPA @ 1st Interim</b>        | <b>\$203,024</b> | <b>\$269,114</b> | <b>\$313,909</b> |

**ENROLLMENT AND UNDUPLICATED COUNTS**

|  | 2024-25 | 2025-26 | 2026-27 |
|--|---------|---------|---------|
| for Harmony Union School District TK - 1 |         |         |         |
| Enrollment                               | 63      | 72      | 68      |
| Unduplicated Counts                      | 16      | 16      | 12      |
| Pupil Percentage                         | 0.25    | 0.22    | 0.18    |
| for Salmon Creek Charter 2 - 8           |         |         |         |
| Enrollment                               | 157     | 158     | 160     |
| Unduplicated Counts                      | 39      | 40      | 41      |
| Pupil Percentage                         | 0.25    | 0.25    | 0.26    |

**ADA Calculation (HUSD 92%; SCC 93%:)**

|                 | 2024-25 | 2025-26 | 2026-27 |
|-----------------|---------|---------|---------|
| District TK - 1 | 58      | 66.24   | 62.56   |
| Charter 2 - 8   | 146.01  | 147     | 148.8   |
|                 | 204.01  | 213.24  | 211.36  |

The District configuration for 2024-25 is two classrooms per Transitional Kindergarten; one classroom for Kindergarten and one classroom for 1st Grade. 16 of the 23 students in TK will turn 5 by June 2, 2024, and are included in the District's ADA Calculation. All TK students will be included in ADA in SY 2025-26, naturally increasing ADA. The Charter School configuration for 2024-25 is one (1) classroom per grades 2nd, 3rd, 4th, 5th, 6th, 7th & 8th. Enrollment for the District is actually 70, less the non-ADA 7 TK students, making ADA down to 58.0. Enrollment for the Charter School, grades 2nd through 8th, is 157.

| Pathways Charter School ADA | YEAR        | 2024-25 | 2025-26 | 2026-27 |
|-----------------------------|-------------|---------|---------|---------|
|                             | 1st Interim | 327.00  | 335.00  | 344.00  |

**COLA**

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

- 2024-25 1.07%
- 2025-26 2.93%
- 2026-27 3.08%

**STRS and PERS**

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

- Rates for 2024-25 are STRS 19.10% and PERS 27.05%
- Rates for 2025-26 are STRS 19.10% and PERS 27.4%
- Rates for 2026-27 are STRS 19.10% and PERS 27.5%

**2024-25 1st Interim  
General Fund Assumptions**

**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 2024-25, HUSD is projected to receive approximately \$44400. Revenue is reflected. The District's transportation costs at 1st Interim for 2024-25 is estimated at \$263,910 for Home to School transportation and \$40,077 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**

The District and Bargaining Units have agreed to a 3-year salary agreement of 3% per year. The 3% increase has been included in each school year budget.

**HEALTH BENEFITS**

For 2024-25, the CAP, which is based on the Kaiser Single High rate plus Dental, is set at \$1,157 per month. 2024-25 Kaiser rates increased an average of 8.8% from 2023-24; Blue Shield increased 5.4% from 2023-24. The out years include a 5% increase for 2025-26 and 2.5% for 2026-27. 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 2.8 FTE tentative certificated layoffs for the 2025-26 school year. Currently there is one temporary certificated employee in the 2024-25 budget. Administration salaries reflect the current configuration of Superintendent/Principal, Assistant Principal, Chief Business Official, Office Manager and Asst CBO.

**RETIREEES**

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

**TRANSFERS**

Transfers in are projected at \$2,090,280 for the 2024-25 school year, \$2,030,000 for the 2025-26 school year and \$2,030,000 for the 2026-27 school year. 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 \$50,000 to cover Cafeteria salaries and expenditures to maintain the program. The District transferred \$551,285 in 2022-23 and \$448,580 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 2024-25 through 2026-27. 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 2024-25 1st Interim 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**

The HUSD Board recognizes that the Budget Stabilization is a one-lump sum of money and therefore cannot be connected to any ongoing expenses. Budget Stabilization now holds \$1 million.

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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            | 4,909,685.00                         | 3.32%                      | 5,072,529.00           | 3.24%                      | 5,236,768.00           |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 114,112.00                           | 177.00%                    | 316,086.00             | 3.33%                      | 326,614.00             |
| 4. Other Local Revenues   | 8600-8799            | 192,600.00                           | (12.25%)                   | 169,000.00             | 1.55%                      | 171,625.00             |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 2,620,280.10                         | (22.53%)                   | 2,030,000.00           | 0.00%                      | 2,030,000.00           |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (820,000.00)                         | (4.88%)                    | (780,000.00)           | 21.79%                     | (950,000.00)           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 7,016,677.10                         | (2.98%)                    | 6,807,615.00           | .11%                       | 6,815,007.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,919,973.30           |                            | 1,812,990.54           |
| b. Step & Column Adjustment   |                      |                                      |                            | 33,500.00              |                            | 34,145.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 50,000.00              |                            | 51,217.35              |
| d. Other Adjustments  |                      |                                      |                            | (190,482.76)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 1,919,973.30                         | (5.57%)                    | 1,812,990.54           | 4.71%                      | 1,898,352.89           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 899,074.24             |                            | 882,879.15             |
| b. Step & Column Adjustment   |                      |                                      |                            | 10,900.00              |                            | 15,004.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 16,350.00              |                            | 22,506.00              |
| d. Other Adjustments  |                      |                                      |                            | (43,445.09)            |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 899,074.24                           | (1.80%)                    | 882,879.15             | 4.25%                      | 920,389.15             |
| 3. Employee Benefits  | 3000-3999            | 1,461,658.67                         | (7.08%)                    | 1,358,183.00           | 5.06%                      | 1,426,857.00           |
| 4. Books and Supplies   | 4000-4999            | 125,855.83                           | (46.95%)                   | 66,761.00              | 2.09%                      | 68,157.00              |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 581,073.12                           | 9.98%                      | 639,038.00             | (1.48%)                    | 629,592.00             |
| 6. Capital Outlay   | 6000-6999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      | 0.00                   | 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            | 2,090,280.10                         | (.49%)                     | 2,080,000.00           | 0.00%                      | 2,080,000.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 7,077,765.26                         | (3.36%)                    | 6,839,701.69           | 2.68%                      | 7,023,198.04           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (61,088.16)                          |                            | (32,086.69)            |                            | (208,191.04)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 1,563,782.21                         |                            | 1,502,694.05           |                            | 1,470,607.36           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 1,502,694.05                         |                            | 1,470,607.36           |                            | 1,262,416.32           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 5,000.00                             |                            |                        |                            |                        |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 1,000,000.00                         |                            | 1,000,000.00           |                            | 1,000,000.00           |
| 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) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 1. Reserve for Economic Uncertainties  | 9789         | 448,267.86                           |                            | 238,794.84             |                            | 246,094.16             |
| 2. Unassigned/Unappropriated   | 9790         | 49,426.19                            |                            | 231,812.52             |                            | 16,322.16              |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)   |              | 1,502,694.05                         |                            | 1,470,607.36           |                            | 1,262,416.32           |
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 1,000,000.00                         |                            | 1,000,000.00           |                            | 1,000,000.00           |
| b. Reserve for Economic Uncertainties  | 9789         | 448,267.86                           |                            | 238,794.84             |                            | 246,094.16             |
| c. Unassigned/Unappropriated   | 9790         | 49,426.19                            |                            | 231,812.52             |                            | 16,322.16              |
| (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                                 |                            | 177,027.26             |                            | 177,027.26             |
| 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 (Sum lines E1a thru E2c)   |              | 1,497,694.05                         |                            | 1,647,634.62           |                            | 1,439,443.58           |
| <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. |              |                                      |                            |                        |                            |                        |
| B1d: Adjustment due to district not receiving CSI Funding.   |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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            | 27,500.00                            | 2.50%                      | 28,188.00              | 2.50%                      | 28,892.00              |
| 2. Federal Revenues   | 8100-8299            | 313,849.00                           | (54.98%)                   | 141,306.00             | 1.50%                      | 143,432.00             |
| 3. Other State Revenues   | 8300-8599            | 421,656.00                           | (43.08%)                   | 240,000.00             | 0.00%                      | 240,000.00             |
| 4. Other Local Revenues   | 8600-8799            | 297,088.00                           | .79%                       | 299,443.00             | .88%                       | 302,070.00             |
| 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            | 820,000.00                           | (4.88%)                    | 780,000.00             | 21.79%                     | 950,000.00             |
| 6. Total (Sum lines A1 thru A5c)  |                      | 1,880,093.00                         | (20.81%)                   | 1,488,937.00           | 11.78%                     | 1,664,394.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 427,861.46             |                            | 320,834.46             |
| b. Step & Column Adjustment   |                      |                                      |                            | 5,400.00               |                            | 5,500.00               |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 9,200.00               |                            | 9,475.00               |
| d. Other Adjustments  |                      |                                      |                            | (121,627.00)           |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 427,861.46                           | (25.01%)                   | 320,834.46             | 4.67%                      | 335,809.46             |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 400,425.85             |                            | 326,077.85             |
| b. Step & Column Adjustment   |                      |                                      |                            | 5,450.00               |                            | 5,700.00               |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 9,340.00               |                            | 9,780.00               |
| d. Other Adjustments  |                      |                                      |                            | (89,138.00)            |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 400,425.85                           | (18.57%)                   | 326,077.85             | 4.75%                      | 341,557.85             |
| 3. Employee Benefits  | 3000-3999            | 380,222.24                           | (21.10%)                   | 300,000.00             | 3.83%                      | 311,500.00             |
| 4. Books and Supplies   | 4000-4999            | 65,319.59                            | (1.18%)                    | 64,550.00              | 2.48%                      | 66,150.00              |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 613,612.78                           | (4.26%)                    | 587,500.00             | 2.98%                      | 605,000.00             |
| 6. Capital Outlay   | 6000-6999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      | 0.00                   | 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                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 1,887,591.92                         | (15.28%)                   | 1,599,112.31           | 3.82%                      | 1,660,167.31           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (7,498.92)                           |                            | (110,175.31)           |                            | 4,226.69               |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 135,379.42                           |                            | 127,880.50             |                            | 17,705.19              |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 127,880.50                           |                            | 17,705.19              |                            | 21,931.88              |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 127,880.50                           |                            | 17,705.19              |                            | 21,931.88              |
| 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) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)   |              | 127,880.50                           |                            | 17,705.19              |                            | 21,931.88              |
| <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. |              |                                      |                            |                        |                            |                        |
| B1d: Adjustment due to district not receiving CSI Funding.   |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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            | 4,937,185.00                         | 3.31%                      | 5,100,717.00           | 3.23%                      | 5,265,660.00           |
| 2. Federal Revenues   | 8100-8299            | 313,849.00                           | (54.98%)                   | 141,306.00             | 1.50%                      | 143,432.00             |
| 3. Other State Revenues   | 8300-8599            | 535,768.00                           | 3.79%                      | 556,086.00             | 1.89%                      | 566,614.00             |
| 4. Other Local Revenues   | 8600-8799            | 489,688.00                           | (4.34%)                    | 468,443.00             | 1.12%                      | 473,695.00             |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 2,620,280.10                         | (22.53%)                   | 2,030,000.00           | 0.00%                      | 2,030,000.00           |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 8,896,770.10                         | (6.75%)                    | 8,296,552.00           | 2.20%                      | 8,479,401.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 2,347,834.76           |                            | 2,133,825.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 38,900.00              |                            | 39,645.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 59,200.00              |                            | 60,692.35              |
| d. Other Adjustments  |                      |                                      |                            | (312,109.76)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 2,347,834.76                         | (9.12%)                    | 2,133,825.00           | 4.70%                      | 2,234,162.35           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,299,500.09           |                            | 1,208,957.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 16,350.00              |                            | 20,704.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 25,690.00              |                            | 32,286.00              |
| d. Other Adjustments  |                      |                                      |                            | (132,583.09)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,299,500.09                         | (6.97%)                    | 1,208,957.00           | 4.38%                      | 1,261,947.00           |
| 3. Employee Benefits  | 3000-3999            | 1,841,880.91                         | (9.97%)                    | 1,658,183.00           | 4.84%                      | 1,738,357.00           |
| 4. Books and Supplies   | 4000-4999            | 191,175.42                           | (31.31%)                   | 131,311.00             | 2.28%                      | 134,307.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,194,685.90                         | 2.67%                      | 1,226,538.00           | .66%                       | 1,234,592.00           |
| 6. Capital Outlay   | 6000-6999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      | 0.00                   | 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            | 2,090,280.10                         | (.49%)                     | 2,080,000.00           | 0.00%                      | 2,080,000.00           |
| 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)   |                      | 8,965,357.18                         | (5.87%)                    | 8,438,814.00           | 2.90%                      | 8,683,365.35           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (68,587.08)                          |                            | (142,262.00)           |                            | (203,964.35)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 1,699,161.63                         |                            | 1,630,574.55           |                            | 1,488,312.55           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 1,630,574.55                         |                            | 1,488,312.55           |                            | 1,284,348.20           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 5,000.00                             |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 127,880.50                           |                            | 17,705.19              |                            | 21,931.88              |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 1,000,000.00                         |                            | 1,000,000.00           |                            | 1,000,000.00           |
| 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                 | 448,267.86                           |                            | 238,794.84             |                            | 246,094.16             |

| Description  | Object Codes        | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|---------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated   | 9790                | 49,426.19                            |                            | 231,812.52             |                            | 16,322.16              |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)   |                     | 1,630,574.55                         |                            | 1,488,312.55           |                            | 1,284,348.20           |
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |                     |                                      |                            |                        |                            |                        |
| 1. General Fund  |                     |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750                | 1,000,000.00                         |                            | 1,000,000.00           |                            | 1,000,000.00           |
| b. Reserve for Economic Uncertainties  | 9789                | 448,267.86                           |                            | 238,794.84             |                            | 246,094.16             |
| c. Unassigned/Unappropriated   | 9790                | 49,426.19                            |                            | 231,812.52             |                            | 16,322.16              |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999)   | 979Z                |                                      |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |                     |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750                | 0.00                                 |                            | 177,027.26             |                            | 177,027.26             |
| 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)  |                     | 1,497,694.05                         |                            | 1,647,634.62           |                            | 1,439,443.58           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |                     | 16.71%                               |                            | 19.52%                 |                            | 16.58%                 |
| <b>F. RECOMMENDED RESERVES</b>   |                     |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions   |                     |                                      |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):   |                     |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | Yes                 |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |                     |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  | Sonoma County SELPA |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |                     |                                      |                            |                        |                            |                        |
|  |                     | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. District ADA<br>Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)                                  |                     |                                      |                            |                        |                            |                        |
|  |                     | 204.01                               |                            | 213.00                 |                            | 211.36                 |
| 3. Calculating the Reserves  |                     |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |                     | 8,965,357.18                         |                            | 8,438,814.00           |                            | 8,683,365.35           |
| 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)  |                     | 8,965,357.18                         |                            | 8,438,814.00           |                            | 8,683,365.35           |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 10 for calculation details)  |                     | 5%                                   |                            | 5%                     |                            | 5%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |                     | 448,267.86                           |                            | 421,940.70             |                            | 434,168.27             |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 10 for calculation details)   |                     | 87,000.00                            |                            | 87,000.00              |                            | 87,000.00              |
| g. Reserve Standard (Greater of Line F3e or F3f)   |                     | 448,267.86                           |                            | 421,940.70             |                            | 434,168.27             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |                     | YES                                  |                            | YES                    |                            | YES                    |



**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

## 2024-25

# Enrollment Projections

**ADA @ 1st Interim  
Class Configurations 2024-25**

| Grade Level            |    |
|------------------------|----|
| TK - thru June 2, 2025 | 16 |
| K                      | 26 |
| 1st                    | 21 |
| 2nd                    | 21 |
| 3rd                    | 20 |
| 4th                    | 23 |
| 5th                    | 19 |
| 6th                    | 29 |
| 7th                    | 25 |
| 8th                    | 20 |

220

**Enrollment**

|      |     |
|------|-----|
| HUSD | 63  |
| SC   | 157 |

|              |        |
|--------------|--------|
| HUSD ADA@.92 | 58.0   |
| SCC ADA@.93  | 146.01 |

|          |     |
|----------|-----|
| Pathways | 327 |
|----------|-----|

|                            |              |
|----------------------------|--------------|
| <b>Total HUSD ADA Calc</b> | <b>204.0</b> |
|----------------------------|--------------|

**Class Configurations 2024-25**

**Class Configurations 2025-26**

| Grade Level |    |
|-------------|----|
| TK          | 22 |
| K           | 24 |
| 1st         | 26 |
| 2nd         | 21 |
| 3rd         | 21 |
| 4th         | 20 |
| 5th         | 23 |
| 6th         | 19 |
| 7th         | 29 |
| 8th         | 25 |

230

**Enrollment**

|      |     |
|------|-----|
| HUSD | 72  |
| SC   | 158 |

|              |       |
|--------------|-------|
| HUSD ADA@.92 | 66.24 |
| SCC ADA@.93  | 147   |

|          |     |
|----------|-----|
| Pathways | 335 |
|----------|-----|

|                            |            |
|----------------------------|------------|
| <b>Total HUSD ADA Calc</b> | <b>213</b> |
|----------------------------|------------|

**Class Configurations 2025-26**

**Class Configurations 2026-27**

| Grade Level |    |
|-------------|----|
| TK          | 22 |
| K           | 22 |
| 1st         | 24 |
| 2nd         | 26 |
| 3rd         | 21 |
| 4th         | 21 |
| 5th         | 22 |
| 6th         | 25 |
| 7th         | 20 |
| 8th         | 25 |

228

**Enrollment**

|      |     |
|------|-----|
| HUSD | 68  |
| SC   | 160 |

|              |       |
|--------------|-------|
| HUSD ADA@.92 | 62.56 |
| SCC ADA@.93  | 148.8 |

|          |     |
|----------|-----|
| Pathways | 344 |
|----------|-----|

|                            |               |
|----------------------------|---------------|
| <b>Total HUSD ADA Calc</b> | <b>211.36</b> |
|----------------------------|---------------|

**Class Configurations 2026-27**

**LCFF CALCULATOR ADA**

**Class Configurations 2024-25**

| Grade Level |       |
|-------------|-------|
| TK-1st      | 58.0  |
| 2-3         | 38.13 |
| 4-6         | 66.03 |
| 7&8         | 41.85 |

|      |        |
|------|--------|
| HUSD | 57.96  |
| SSC  | 146.01 |

**Total ADA 203.97**

**Class Configurations 2025-26**

| Grade Level |       |
|-------------|-------|
| TK-1st      | 66.24 |
| 2-3         | 39.06 |
| 4-6         | 57.66 |
| 7&8         | 50.22 |

|      |        |
|------|--------|
| HUSD | 66.24  |
| SSC  | 146.94 |

**Total ADA 213.18**

**Class Configurations 2026-27**

| Grade Level |       |
|-------------|-------|
| TK-1st      | 62.56 |
| 2-3         | 43.71 |
| 4-6         | 63.24 |
| 7&8         | 41.85 |

|      |        |
|------|--------|
| HUSD | 62.56  |
| SSC  | 148.80 |

**Total ADA 211.36**



**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

## 2024-25

# 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><br>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)  | 60.25                                    | 60.25  | 58.00  | 58.00  | (2.25)                      | -4.0%                                  |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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><br>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</b><br><b>(Sum of Lines A1 through A3)</b>   | 60.25                                    | 60.25  | 58.00  | 58.00  | (2.25)                      | -4.0%                                  |
| <b>5. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| a. County Community Schools  |  |  |  |  | 0.00                        |  |
| b. Special Education-Special Day Class   | .90                                      | .90  |  |  | (.90)                       | -100.0%                                |
| c. Special Education-NPS/LCI   |  |  | 2.45   | 2.45   | 2.45                        |  |
| d. Special Education Extended Year   |  |  |  |  | 0.00                        |  |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes,<br>Specialized Secondary Schools   |  |  |  |  | 0.00                        |  |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  |  |  |  |  | 0.00                        |  |
| <b>g. Total, District Funded County Program ADA</b><br><b>(Sum of Lines A5a through A5f)</b>   | .90                                      | .90  | 2.45   | 2.45   | 1.55                        | 172.0%                                 |
| <b>6. TOTAL DISTRICT ADA</b><br><b>(Sum of Line A4 and Line A5g)</b>   | 61.15                                    | 61.15  | 60.45  | 60.45  | (.70)                       | -1.0%                                  |
| <b>7. Adults in Correctional Facilities</b>  |  |  |  |  | 0.00                        |  |
| <b>8. Charter School ADA</b><br><b>(Enter Charter School ADA using</b><br><b>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>  | 146.64                                   | 146.64   | 146.01   | 146.01   | (.63)                       | 0.0%                                   |
| <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>  | 146.64                                   | 146.64   | 146.01   | 146.01   | (.63)                       | 0.0%                                   |
| <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<br>(Sum of Lines C7a through C7e)   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| 8. TOTAL CHARTER SCHOOL ADA<br>(Sum of Lines C5, C6d, and C7f)                            | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| 9. TOTAL CHARTER SCHOOL ADA<br>Reported in Fund 01, 09, or 62<br>(Sum of Lines C4 and C8) | 146.64                                   | 146.64   | 146.01   | 146.01   | (.63)                       | 0.0%                                   |



**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

## 2024-25

# 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: Projected 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:

**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<br>(Form 01CS, Item 1A) | Projected Year Totals<br>(Form AI, Lines A4 and C4) |                |                |
| Current Year (2024-25)        | District Regular | 60.25                          | 58.00   |                |                |
|                               | Charter School   | 146.64                         | 146.01  |                |                |
|                               | <b>Total ADA</b> | <b>206.89</b>                  | <b>204.01</b>                                       | <b>(1.4%)</b>  | <b>Met</b>     |
| 1st Subsequent Year (2025-26) | District Regular | 67.00                          | 66.24   |                |                |
|                               | Charter School   | 150.00                         | 147.00  |                |                |
|                               | <b>Total ADA</b> | <b>217.00</b>                  | <b>213.24</b>                                       | <b>(1.7%)</b>  | <b>Met</b>     |
| 2nd Subsequent Year (2026-27) | District Regular | 65.00                          | 62.56   |                |                |
|                               | Charter School   | 152.00                         | 148.80  |                |                |
|                               | <b>Total ADA</b> | <b>217.00</b>                  | <b>211.36</b>                                       | <b>(2.6%)</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)

We have had a decline in enrollment grades 5 and 6 between August and November.

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:

**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<br>(Form 01CS, Item 3B) | First Interim<br>CALPADS/Projected |                |            |
| Current Year (2024-25)        |   |                                    |                |            |
| District Regular              | 64.00                                   | 63.00                              |                |            |
| Charter School                | 156.00                                  | 157.00                             |                |            |
| <b>Total Enrollment</b>       | <b>220.00</b>                           | <b>220.00</b>                      | <b>0.0%</b>    | <b>Met</b> |
| 1st Subsequent Year (2025-26) |   |                                    |                |            |
| District Regular              | 70.00                                   | 72.00                              |                |            |
| Charter School                | 156.00                                  | 158.00                             |                |            |
| <b>Total Enrollment</b>       | <b>226.00</b>                           | <b>230.00</b>                      | <b>1.8%</b>    | <b>Met</b> |
| 2nd Subsequent Year (2026-27) |   |                                    |                |            |
| District Regular              | 68.00                                   | 68.00                              |                |            |
| Charter School                | 160.00                                  | 160.00                             |                |            |
| <b>Total Enrollment</b>       | <b>228.00</b>                           | <b>228.00</b>                      | <b>0.0%</b>    | <b>Met</b> |

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

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

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

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the 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<br>Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CALPADS Actual<br>(Form 01CS,<br>Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|--|---|---|--|
| <b>Third Prior Year (2021-22)</b>  |   |   |  |
| District Regular   | 40  | 45  |  |
| Charter School   | 126   | 139   |  |
| <b>Total ADA/Enrollment</b>  | <b>166</b>  | <b>184</b>  | <b>90.2%</b>                             |
| <b>Second Prior Year (2022-23)</b>   |   |   |  |
| District Regular   | 40  | 45  |  |
| Charter School   | 134   | 144   |  |
| <b>Total ADA/Enrollment</b>  | <b>174</b>  | <b>189</b>  | <b>92.1%</b>                             |
| <b>First Prior Year (2023-24)</b>  |   |   |  |
| District Regular   | 46  | 51  |  |
| Charter School   | 165   | 179   |  |
| <b>Total ADA/Enrollment</b>  | <b>211</b>  | <b>230</b>  | <b>91.7%</b>                             |
| Historical Average Ratio:  |   |   | 91.3%                                    |
| <b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b> |   |   | <b>91.8%</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<br>(Form AI, Lines A4 and C4) | Enrollment<br>CALPADS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status         |
|--------------------------------------|---|---|----------------------------|----------------|
| <b>Current Year (2024-25)</b>        |   |   |                            |                |
| District Regular                     | 58  | 63  |                            |                |
| Charter School                       | 146   | 157   |                            |                |
| <b>Total ADA/Enrollment</b>          | <b>204</b>                                      | <b>220</b>  | <b>92.7%</b>               | <b>Not Met</b> |
| <b>1st Subsequent Year (2025-26)</b> |   |   |                            |                |
| District Regular                     | 66  | 72  |                            |                |
| Charter School                       | 147   | 158   |                            |                |
| <b>Total ADA/Enrollment</b>          | <b>213</b>                                      | <b>230</b>  | <b>92.6%</b>               | <b>Not Met</b> |
| <b>2nd Subsequent Year (2026-27)</b> |   |   |                            |                |
| District Regular                     | 63  | 68  |                            |                |
| Charter School                       | 149   | 160   |                            |                |
| <b>Total ADA/Enrollment</b>          | <b>211</b>                                      | <b>228</b>  | <b>92.5%</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)

ADA is still hovering between a 92% and 93%



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:

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<br>(Fund 01, Objects 8011, 8012, 8020-8089) |  | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
|                               | Budget Adoption<br>(Form 01CS, Item 4B)                  | First Interim<br>Projected Year Totals |                |        |
|                               | Current Year (2024-25)                                   | 6,867,333.00                           |                |        |
| 1st Subsequent Year (2025-26) | 7,175,292.00   | 7,115,710.00                           | (.8%)          | Met    |
| 2nd Subsequent Year (2026-27) | 7,488,244.00   | 7,345,710.00                           | (1.9%)         | Met    |

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-<br>3999) | Total Expenditures<br>(Form 01, Objects 1000-<br>7499) |  |
|                             | Third Prior Year (2021-22)                                | 3,213,663.28   |  |
| Second Prior Year (2022-23) | 3,728,949.97  | 4,393,213.65   | 84.9%  |
| First Prior Year (2023-24)  | 4,100,149.66  | 5,233,294.84   | 78.3%  |
|                             | Historical Average Ratio:                                 |  | 82.3%  |

|  | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 5%                        | 5%                               | 5%                               |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | 77.3% to 87.3%            | 77.3% to 87.3%                   | 77.3% to 87.3%                   |

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<br>(Resources 0000-1999) |   | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures | Status |
|-------------------------------|---|---|--|--------|
|                               | Salaries and Benefits<br>(Form 01I, Objects 1000-<br>3999)    | Total Expenditures<br>(Form 01I, Objects 1000-<br>7499) |  |        |
|                               | (Form MYPI, Lines B1-B3)                                      | (Form MYPI, Lines B1-B8,<br>B10)                        |  |        |
| Current Year (2024-25)        | 4,280,706.21  | 4,987,485.16  | 85.8%  | Met    |
| 1st Subsequent Year (2025-26) | 4,054,052.69  | 4,759,701.69  | 85.2%  | Met    |
| 2nd Subsequent Year (2026-27) | 4,245,599.04  | 4,943,198.04  | 85.9%  | 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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



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<br>(Form 01CS, Item 6B) | Projected Year Totals<br>(Fund 01) (Form MYPI) |                |                                     |

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

|                               |            |            |       |     |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2024-25)        | 337,386.00 | 313,849.00 | -7.0% | Yes |
| 1st Subsequent Year (2025-26) | 143,520.00 | 141,306.00 | -1.5% | No  |
| 2nd Subsequent Year (2026-27) | 145,830.00 | 143,432.00 | -1.6% | No  |

Explanation:  
(required if Yes)

Federal grant CSI was \$21,804 less than projected.

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

|                               |            |            |      |    |
|-------------------------------|------------|------------|------|----|
| Current Year (2024-25)        | 535,956.00 | 535,768.00 | 0.0% | No |
| 1st Subsequent Year (2025-26) | 554,869.00 | 556,086.00 | .2%  | No |
| 2nd Subsequent Year (2026-27) | 569,957.00 | 566,614.00 | -.6% | No |

Explanation:  
(required if Yes)

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

|                               |            |            |       |     |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2024-25)        | 441,300.00 | 489,688.00 | 11.0% | Yes |
| 1st Subsequent Year (2025-26) | 437,745.00 | 468,443.00 | 7.0%  | Yes |
| 2nd Subsequent Year (2026-27) | 444,490.00 | 473,695.00 | 6.6%  | Yes |

Explanation:  
(required if Yes)

AB602 actual was higher in 2023-24, so the projected for 2024-25 was increased due to SpEd numbers increasing. Local revenue is expected to increase slightly due to aftercare and rent charges. Interest is also expected to be higher than last year.

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

|                               |            |            |       |     |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2024-25)        | 120,800.00 | 191,175.42 | 58.3% | Yes |
| 1st Subsequent Year (2025-26) | 137,108.00 | 131,311.00 | -4.2% | No  |
| 2nd Subsequent Year (2026-27) | 140,304.00 | 134,307.00 | -4.3% | No  |

Explanation:  
(required if Yes)

Curriculum, text books, electronic subscriptions and athletic equipment were purchased but not part of the original budget.

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

|                               |              |              |       |     |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2024-25)        | 1,074,940.00 | 1,194,685.90 | 11.1% | Yes |
| 1st Subsequent Year (2025-26) | 1,125,062.00 | 1,226,538.00 | 9.0%  | Yes |
| 2nd Subsequent Year (2026-27) | 1,142,901.00 | 1,234,592.00 | 8.0%  | Yes |

Explanation:  
(required if Yes)

Special Education estimates from Sonoma County Office of Education, SELPA and West County Consortium all significantly increased for 2024-25. Special Education numbers have also increased a few.

**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<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---|---------------------------|--|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |  |                |         |
| Current Year (2024-25)  | 1,314,642.00              | 1,339,305.00                           | 1.9%           | Met     |
| 1st Subsequent Year (2025-26)   | 1,136,134.00              | 1,165,835.00                           | 2.6%           | Met     |
| 2nd Subsequent Year (2026-27)   | 1,160,277.00              | 1,183,741.00                           | 2.0%           | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |  |                |         |
| Current Year (2024-25)  | 1,195,740.00              | 1,385,861.32                           | 15.9%          | Not Met |
| 1st Subsequent Year (2025-26)   | 1,262,170.00              | 1,357,849.00                           | 7.6%           | Not Met |
| 2nd Subsequent Year (2026-27)   | 1,283,205.00              | 1,368,899.00                           | 6.7%           | 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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

Curriculum, text books, electronic subscriptions and athletic equipment were purchased but not part of the original budget.

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

Special Education estimates from Sonoma County Office of Education, SELPA and West County Consortium all significantly increased for 2024-25. Special Education numbers have also increased a few.

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<br>Contribution | First Interim Contribution  | Status |
|--|----------------------------------|---|--------|
|  |                                  | Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) |        |
| 1. OMMA/RMA Contribution   | 75,000.00                        | 75,000.00   | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7) |                                  | 35,000.00   |        |

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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)   | 16.7%                     | 19.5%                            | 16.6%                            |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(one-third of available reserve percentage):</b> | <b>5.6%</b>               | <b>6.5%</b>                      | <b>5.5%</b>                      |

**8B. Calculating the District's Deficit Spending Percentages**

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

| Fiscal Year                   | Projected Year Totals   |  |   | Status |
|-------------------------------|---|--|---|--------|
|                               | Net Change in   | Total Unrestricted   | Deficit Spending Level  |        |
|                               | Unrestricted Fund Balance<br>(Form 01I, Section E)<br>(Form MYPI, Line C) | Expenditures<br>and Other Financing Uses<br>(Form 01I, Objects 1000-<br>7999)<br>(Form MYPI, Line B11) | (If Net Change in<br>Unrestricted Fund<br>Balance is negative, else<br>N/A) |        |
| Current Year (2024-25)        | (61,088.16)   | 7,077,765.26   | .9%   | Met    |
| 1st Subsequent Year (2025-26) | (32,086.69)   | 6,839,701.69   | .5%   | Met    |
| 2nd Subsequent Year (2026-27) | (208,191.04)  | 7,023,198.04   | 3.0%  | Met    |

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals |                      | Status |
|-------------------------------|--|----------------------|--------|
|                               | (Form 01I, Line F2 )   | (Form MYPI, Line D2) |        |
| Current Year (2024-25)        |  | 1,630,574.55         | Met    |
| 1st Subsequent Year (2025-26) |  | 1,488,312.55         | Met    |
| 2nd Subsequent Year (2026-27) |  | 1,284,348.20         | 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<br>General Fund |              | Status |
|------------------------|-------------------------------------|--------------|--------|
|                        | (Form CASH, Line F, June Column)    |              |        |
| Current Year (2024-25) |                                     | 1,238,807.79 | 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 \$87,000 (greater of) | 0 to 300          |
| 4% or \$87,000 (greater of) | 301 to 1,000      |
| 3%                          | 1,001 to 30,000   |
| 2%                          | 30,001 to 250,000 |
| 1%                          | 250,001 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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.) | 204                       | 213                              | 211                              |
| <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. If Yes, enter data for item 2a. If No, enter data 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<br>Projected Year Totals<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds | 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<br>Projected<br>Year Totals<br>(2024-25) | 1st<br>Subsequent<br>Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 8,965,357.18  | 8,438,814.00                           | 8,683,365.35                     |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |   |  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 8,965,357.18  | 8,438,814.00                           | 8,683,365.35                     |

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| 4. Reserve Standard Percentage Level  | 5%                | 5%                | 5%                |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)                             | 448,267.86        | 421,940.70        | 434,168.27        |
| 6. Reserve Standard - by Amount<br>(\$87,000 for districts with 0 to 1,000 ADA, else 0) | 87,000.00         | 87,000.00         | 87,000.00         |
| 7. <b>District's Reserve Standard</b><br><b>(Greater of Line B5 or Line B6)</b>         | <b>448,267.86</b> | <b>421,940.70</b> | <b>434,168.27</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<br>(Unrestricted resources 0000-1999 except Line 4)  | Current Year          |                     |                     |
|--|-----------------------|---------------------|---------------------|
|  | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
|  | (2024-25)             | (2025-26)           | (2026-27)           |
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)   | 1,000,000.00          | 1,000,000.00        | 1,000,000.00        |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)   | 448,267.86            | 238,794.84          | 246,094.16          |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)   | 49,426.19             | 231,812.52          | 16,322.16           |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(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<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)   | 0.00                  | 177,027.26          | 177,027.26          |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)   | 0.00                  | 0.00                | 0.00                |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)   | 0.00                  | 0.00                | 0.00                |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)   | 1,497,694.05          | 1,647,634.62        | 1,439,443.58        |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)   | 16.71%                | 19.52%              | 16.58%              |
| <b>District's Reserve Standard</b><br><b>(Section 10B, Line 7):</b>  | <b>448,267.86</b>     | <b>421,940.70</b>   | <b>434,168.27</b>   |
| Status:  | Met                   | Met                 | Met                 |

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

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

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

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

---

---

**SUPPLEMENTAL INFORMATION**

---

---

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of<br>Change | Status  |
|---|--|--|-------------------|---------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund</b> |  |  |                   |                     |         |
| <b>(Fund 01, Resources 0000-1999, Object 8980)</b>  |  |  |                   |                     |         |
| Current Year (2024-25)                              | (675,000.00)                             | (820,000.00)                           | 21.5%             | 145,000.00          | Not Met |
| 1st Subsequent Year (2025-26)                       | 635,000.00                               | (780,000.00)                           | -222.8%           | 1,415,000.00        | Not Met |
| 2nd Subsequent Year (2026-27)                       | 645,000.00                               | (950,000.00)                           | -247.3%           | 1,595,000.00        | Not Met |
| <b>1b. Transfers In, General Fund *</b>             |  |  |                   |                     |         |
| Current Year (2024-25)                              | 2,530,500.00                             | 2,620,280.10                           | 3.5%              | 89,780.10           | Met     |
| 1st Subsequent Year (2025-26)                       | 1,530,000.00                             | 2,030,000.00                           | 32.7%             | 500,000.00          | Not Met |
| 2nd Subsequent Year (2026-27)                       | 1,530,000.00                             | 2,030,000.00                           | 32.7%             | 500,000.00          | Not Met |
| <b>1c. Transfers Out, General Fund *</b>            |  |  |                   |                     |         |
| Current Year (2024-25)                              | 2,080,500.00                             | 2,090,280.10                           | .5%               | 9,780.10            | Met     |
| 1st Subsequent Year (2025-26)                       | 1,580,000.00                             | 2,080,000.00                           | 31.6%             | 500,000.00          | Not Met |
| 2nd Subsequent Year (2026-27)                       | 1,580,000.00                             | 2,080,000.00                           | 31.6%             | 500,000.00          | Not Met |

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. 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 Federal Revenue declining, transportation and special education services increasing, more funds were needed to move from the district side to the charter.

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:**  
(required if NOT met)

Due to Federal Revenue declining, transportation and special education services increasing, more funds were needed to move from the district side to the charter.



- 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)

Due to Federal Revenue declining, transportation and special education services increasing, more funds were needed to move from the district side to the charter.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

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

---

---

---

---

---

---

---



|   |         |         |         |         |
|---|---------|---------|---------|---------|
|   |         |         |         |         |
| Total Annual Payments:  | 350,975 | 349,975 | 353,875 | 367,375 |
| Has total annual payment increased over prior year (2023-24)? | No      | Yes     | Yes     | Yes     |

---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for long-term commitments have increased as there is a new Bond added to the annual payments. Payments will be paid through Fund51.

---

---

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

---

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

|   |  | Budget Adoption       |               |
|---|--|-----------------------|---------------|
|   |  | (Form 01CS, Item S7A) | First Interim |
| 2 | OPEB Liabilities                                       |                       |               |
|   | a. Total OPEB liability                                | 240,000.00            | 291,437.00    |
|   | b. OPEB plan(s) fiduciary net position (if applicable) | 0.00                  | 0.00          |
|   | c. Total/Net OPEB liability (Line 2a minus Line 2b)    | 240,000.00            | 291,437.00    |

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

| Actuarial    | Actuarial    |
|--------------|--------------|
| Jun 30, 2023 | Jun 30, 2024 |

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 (2024-25)        | 0.00                  | 0.00          |
|  | 1st Subsequent Year (2025-26) | 0.00                  | 0.00          |
|  | 2nd Subsequent Year (2026-27) | 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 (2024-25)        | 0.00 | 0.00 |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 |

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

|                               |      |      |
|-------------------------------|------|------|
| Current Year (2024-25)        | 0.00 | 0.00 |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 |

d. Number of retirees receiving OPEB benefits

|                               |   |   |
|-------------------------------|---|---|
| Current Year (2024-25)        | 0 | 0 |
| 1st Subsequent Year (2025-26) | 0 | 0 |
| 2nd Subsequent Year (2026-27) | 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)

|    |
|----|
| No |
|----|

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

|     |
|-----|
| n/a |
|-----|

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

|     |
|-----|
| n/a |
|-----|

2 Self-Insurance Liabilities

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

|   | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| a. Accrued liability for self-insurance programs  |  | 0.00          |
| b. Unfunded liability for self-insurance programs |  | 0.00          |

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2024-25)
  - 1st Subsequent Year (2025-26)
  - 2nd Subsequent Year (2026-27)

|                               | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2024-25)        |  | 0.00          |
| 1st Subsequent Year (2025-26) |  | 0.00          |
| 2nd Subsequent Year (2026-27) |  | 0.00          |

- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2024-25)
  - 1st Subsequent Year (2025-26)
  - 2nd Subsequent Year (2026-27)

|                               |  |      |
|-------------------------------|--|------|
| Current Year (2024-25)        |  | 0.00 |
| 1st Subsequent Year (2025-26) |  | 0.00 |
| 2nd Subsequent Year (2026-27) |  | 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)<br>(2023-24) | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 18.2                                  | 17.2                      | 14.8                             | 14.8                             |

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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

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

|  |
|--|
|  |
|--|

|                           |                                  |                                  |
|---------------------------|----------------------------------|----------------------------------|
| Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---------------------------|----------------------------------|----------------------------------|

7. Amount included for any tentative salary schedule increases

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

|                           |                                  |                                  |
|---------------------------|----------------------------------|----------------------------------|
| Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---------------------------|----------------------------------|----------------------------------|

**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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---------------------------|----------------------------------|----------------------------------|

**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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---------------------------|----------------------------------|----------------------------------|

**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.):

---

---

---

---

---

---

---

---

---

---

**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)<br>(2023-24) | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 20.3                                  | 18.3                      | 15.2                             | 15.2                             |

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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

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

|  |
|--|
|  |
|--|

|  | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

7. Amount included for any tentative salary schedule increases

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

|  | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| <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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| <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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| <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.):

---



---



---



---



---



---



---

**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)<br>(2023-24) | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 3.0                                   | 4.0                       | 4.0                              | 4.0                              |

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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

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<br>(may enter text, such as "Reopener") |  |  |  |

Negotiations Not Settled

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

|  | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

4. Amount included for any tentative salary schedule increases

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

**Management/Supervisor/Confidential**

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

|  | Current Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
|--|---------------------------|----------------------------------|----------------------------------|

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**S9. Status of Other Funds**

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

---

---

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

---

---

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

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

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

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

---

---

---

---

---

---

---

---

---

---

**ADDITIONAL FISCAL INDICATORS**

---

---

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

---

---

End of School District First Interim Criteria and Standards Review

---

---



**Harmony**  
Union School District

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

# 1st Interim

## 2024-25

# CASHFLOW

| Description                                      | Object    | Beginning Balances (Ref. Only) | July         | August       | September    | October      | November     | December     | January      | February     |
|--|-----------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|  |           |                                |              |              |              |              |              |              |              |              |
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): |           |                                |              |              |              |              |              |              |              |              |
| A. BEGINNING CASH                                | JUNE      |                                | 1,573,600.44 | 1,175,169.89 | 675,502.12   | 154,968.85   | (30,655.30)  | 141,052.46   | 1,575,552.46 | 1,357,852.46 |
| B. RECEIPTS                                      |           |                                |              |              |              |              |              |              |              |              |
| LCFF/Revenue Limit Sources                       |           |                                |              |              |              |              |              |              |              |              |
| Principal Apportionment                          | 8010-8019 |                                | 223,319.00   | 165,584.00   | 366,239.00   | 169,296.00   | 330,387.00   | 330,000.00   | 330,000.00   | 330,000.00   |
| Property Taxes                                   | 8020-8079 |                                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1,750,000.00 | 4,800.00     | 0.00         |
| Miscellaneous Funds                              | 8080-8099 |                                | (133,421.00) | (109,485.00) | (218,971.00) | (145,981.00) | 24,127.00    | (145,000.00) | (145,000.00) | (145,000.00) |
| Federal Revenue                                  | 8100-8299 |                                | 28,408.00    | 11,804.00    | 0.00         | (132,499.00) | 90,341.00    | 0.00         | 20,000.00    | 2,500.00     |
| Other State Revenue                              | 8300-8599 |                                | 9,576.00     | 9,576.00     | 17,237.00    | 7,034.95     | 17,237.00    | (100,000.00) | 13,500.00    | 25,000.00    |
| Other Local Revenue                              | 8600-8799 |                                | 2,747.44     | 24,328.50    | 21,608.71    | 39,618.11    | 42,839.59    | 10,000.00    | 85,000.00    | 25,000.00    |
| Interfund Transfers In                           | 8900-8929 |                                | 0.00         |              | 650,000.00   | (650,000.00) | 965,280.10   |              |              |              |
| All Other Financing Sources                      | 8930-8979 |                                |              |              |              |              |              |              |              |              |
| TOTAL RECEIPTS                                   |           |                                | 130,629.44   | 101,807.50   | 836,113.71   | (712,530.94) | 1,470,211.69 | 1,845,000.00 | 308,300.00   | 237,500.00   |
| C. DISBURSEMENTS                                 |           |                                |              |              |              |              |              |              |              |              |
| Certificated Salaries                            | 1000-1999 |                                | 27,824.84    | 241,015.09   | 208,363.96   | 209,585.82   | 223,370.70   | 175,000.00   | 205,000.00   | 205,000.00   |
| Classified Salaries                              | 2000-2999 |                                | 51,378.12    | 117,667.42   | 117,365.57   | 112,036.44   | 109,937.40   | 105,000.00   | 110,000.00   | 105,000.00   |
| Employee Benefits                                | 3000-3999 |                                | 33,939.95    | 147,726.82   | 145,105.39   | 152,803.47   | 150,982.18   | 150,000.00   | 150,000.00   | 150,000.00   |
| Books and Supplies                               | 4000-4999 |                                | 16,385.00    | 49,625.00    | 20,663.30    | 47,364.55    | 18,276.19    | 5,500.00     | 6,000.00     | 2,000.00     |
| Services   | 5000-5999 |                                | 79,720.37    | 49,199.56    | 224,585.41   | 152,991.66   | 85,124.50    | 65,000.00    | 95,000.00    | 65,000.00    |
| Capital Outlay                                   | 6000-6999 |                                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Other Outgo                                      | 7000-7499 |                                |              |              |              |              | (5,450.00)   | 0.00         |              |              |
| Interfund Transfers Out                          | 7600-7629 |                                | 0.00         |              | 650,000.00   | (650,000.00) | 935,280.10   |              |              |              |

| Description   | Object    | Beginning Balances (Ref. Only) | July         | August       | September    | October      | November     | December     | January      | February     |
|---|-----------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All Other Financing Uses                                  | 7630-7699 |                                | 209,248.28   | 605,233.89   | 1,366,083.63 | 24,781.94    | 1,517,521.07 | 500,500.00   | 566,000.00   | 527,000.00   |
| <b>TOTAL DISBURSEMENTS</b>                                |           |                                |              |              |              |              |              |              |              |              |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                                |              |              |              |              |              |              |              |              |
| <u>Assets and Deferred Outflows</u>                       |           |                                |              |              |              |              |              |              |              |              |
| Cash Not In Treasury                                      | 9111-9199 | (500.00)                       |              |              |              |              |              |              |              |              |
| Accounts Receivable                                       | 9200-9299 | (455,779.50)                   | 8,186.63     |              | 1,348.27     | 334,289.60   | 114,173.00   | 115,000.00   | 25,000.00    | 40,000.00    |
| Due From Other Funds                                      | 9310      | (512,880.82)                   |              | 200,000.00   | (650,000.00) | 962,880.82   | (50,000.00)  | 50,000.00    |              |              |
| Stores  | 9320      |                                |              |              |              |              |              |              |              |              |
| Prepaid Expenditures                                      | 9330      | (22,985.33)                    | 22,985.33    |              |              |              |              |              |              |              |
| Other Current Assets                                      | 9340      |                                |              |              |              |              |              |              |              |              |
| Lease Receivable  | 9380      |                                |              |              |              |              |              |              |              |              |
| Deferred Outflows of Resources                            | 9490      |                                |              |              |              |              |              |              |              |              |
| <b>SUBTOTAL</b>   |           | (992,145.65)                   | 31,171.96    | 200,000.00   | (648,651.73) | 1,297,170.42 | 64,173.00    | 165,000.00   | 25,000.00    | 40,000.00    |
| <u>Liabilities and Deferred Inflows</u>                   |           |                                |              |              |              |              |              |              |              |              |
| Accounts Payable  | 9500-9599 | (624,228.73)                   | 350,983.67   | (3,758.62)   | (8,088.38)   | 53,125.96    | 345,155.86   | 75,000.00    | (15,000.00)  | (7,500.00)   |
| Due To Other Funds  | 9610      | (242,355.73)                   |              | 200,000.00   | (650,000.00) | 692,355.73   | (500,000.00) |              |              |              |
| Current Loans   | 9640      |                                |              |              |              |              |              |              |              |              |
| Unearned Revenues   | 9650      |                                |              |              |              |              |              |              |              |              |
| Deferred Inflows of Resources                             | 9690      |                                |              |              |              |              |              |              |              |              |
| <b>SUBTOTAL</b>   |           | (866,584.46)                   | 350,983.67   | 196,241.38   | (658,088.38) | 745,481.69   | (154,844.14) | 75,000.00    | (15,000.00)  | (7,500.00)   |
| <u>Nonoperating</u>                                       |           |                                |              |              |              |              |              |              |              |              |
| Suspense Clearing   | 9910      |                                |              |              |              |              |              |              |              |              |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | (125,561.19)                   | (319,811.71) | 3,758.62     | 9,436.65     | 551,688.73   | 219,017.14   | 90,000.00    | 40,000.00    | 47,500.00    |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           |                                | (388,430.55) | (499,667.77) | (520,533.27) | (185,624.15) | 171,707.76   | 1,434,500.00 | (217,700.00) | (242,000.00) |
| <b>F. ENDING CASH (A + E)</b>                             |           |                                | 1,175,169.89 | 675,502.12   | 154,968.85   | (30,655.30)  | 141,052.46   | 1,575,552.46 | 1,357,852.46 | 1,115,852.46 |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                                |              |              |              |              |              |              |              |              |

| Description                 | Object    | ACTUALS THROUGH THE MONTH OF (Enter Month Name): |              |              |              |            | TOTAL          | BUDGET         |
|-----------------------------|-----------|--|--------------|--------------|--------------|------------|----------------|----------------|
|                             |           | March  | April        | May          | June         | Accruals   |                |                |
| A. BEGINNING CASH           | JUNE      | 1,115,852.46                                     | 682,352.46   | 1,662,852.46 | 1,418,852.46 |            |                |                |
| B. RECEIPTS                 |           |  |              |              |              |            |                |                |
| LCFF/Revenue Limit Sources  |           |  |              |              |              |            |                |                |
| Principal Apportionment     | 8010-8019 | 330,000.00                                       | 330,000.00   | 330,000.00   | 351,023.00   | 0.00       | 3,585,848.00   | 3,585,848.00   |
| Property Taxes              | 8020-8079 | 0.00   | 1,350,000.00 | 5,000.00     | 134,626.00   |            | 3,244,426.00   | 3,244,426.00   |
| Miscellaneous Funds         | 8080-8099 | (310,000.00)                                     | (125,000.00) | (130,000.00) | (309,358.00) | 0.00       | (1,893,089.00) | (1,893,089.00) |
| Federal Revenue             | 8100-8299 | 0.00   | 0.00         | 100,000.00   | 0.00         | 193,295.00 | 313,849.00     | 313,849.00     |
| Other State Revenue         | 8300-8599 | 55,000.00  | 30,000.00    | 15,500.00    | 436,107.05   |            | 535,768.00     | 535,768.00     |
| Other Local Revenue         | 8600-8799 | 30,000.00  | 35,000.00    | 25,000.00    | 148,545.65   |            | 489,688.00     | 489,688.00     |
| Interfund Transfers In      | 8900-8929 |  | 1,000,000.00 | 0.00         | 655,000.00   |            | 2,620,280.10   | 2,620,280.10   |
| All Other Financing Sources | 8930-8979 |  |              |              |              |            | 0.00           | 0.00           |
| TOTAL RECEIPTS              |           | 105,000.00                                       | 2,620,000.00 | 345,500.00   | 1,415,943.70 | 193,295.00 | 8,896,770.10   | 8,896,770.10   |
| C. DISBURSEMENTS            |           |  |              |              |              |            |                |                |
| Certificated Salaries       | 1000-1999 | 205,000.00                                       | 205,000.00   | 205,000.00   | 237,674.35   | 0.00       | 2,347,834.76   | 2,347,834.76   |
| Classified Salaries         | 2000-2999 | 110,000.00                                       | 105,000.00   | 105,000.00   | 151,115.14   |            | 1,299,500.09   | 1,299,500.09   |
| Employee Benefits           | 3000-3999 | 150,000.00                                       | 150,000.00   | 150,000.00   | 311,323.10   |            | 1,841,880.91   | 1,841,880.91   |
| Books and Supplies          | 4000-4999 | 6,000.00   | 6,000.00     | 6,000.00     | 7,361.38     |            | 191,175.42     | 191,175.42     |
| Services                    | 5000-5999 | 75,000.00  | 65,000.00    | 50,000.00    | 188,064.40   |            | 1,194,685.90   | 1,194,685.90   |
| Capital Outlay              | 6000-6999 | 0.00   | 0.00         | 0.00         | 0.00         | 0.00       | 0.00           | 0.00           |
| Other Outgo                 | 7000-7499 |  |              |              | 5,450.00     |            | 0.00           | 0.00           |
| Interfund Transfers Out     | 7600-7629 |  | 1,110,000.00 |              | 45,000.00    |            | 2,090,280.10   | 2,090,280.10   |
| All Other Financing Uses    | 7630-7699 |  |              |              |              |            | 0.00           | 0.00           |



| Description  | Object    | March        | April        | May          | June         | Accruals   | Adjustments | TOTAL        | BUDGET       |
|--|-----------|--------------|--------------|--------------|--------------|------------|-------------|--------------|--------------|
| TOTAL DISBURSEMENTS                                |           | 546,000.00   | 1,641,000.00 | 516,000.00   | 945,988.37   | 0.00       | 0.00        | 8,965,357.18 | 8,965,357.18 |
| D. BALANCE SHEET ITEMS                             |           |              |              |              |              |            |             |              |              |
| <u>Assets and Deferred Outflows</u>                |           |              |              |              |              |            |             |              |              |
| Cash Not In Treasury                               | 9111-9199 |              |              |              |              |            |             | 0.00         |              |
| Accounts Receivable                                | 9200-9299 |              | 0.00         | 0.00         | (350,000.00) |            |             | 287,997.50   |              |
| Due From Other Funds                               | 9310      |              | 0.00         | (75,000.00)  | (500,000.00) |            |             | (62,119.18)  |              |
| Stores   | 9320      |              |              |              |              |            |             | 0.00         |              |
| Prepaid Expenditures                               | 9330      |              |              |              | (25,000.00)  |            |             | (2,014.67)   |              |
| Other Current Assets                               | 9340      |              |              |              |              |            |             | 0.00         |              |
| Lease Receivable                                   | 9380      |              |              |              |              |            |             | 0.00         |              |
| Deferred Outflows of Resources                     | 9490      |              |              |              |              |            |             | 0.00         |              |
| SUBTOTAL   |           | 0.00         | 0.00         | (75,000.00)  | (875,000.00) | 0.00       | 0.00        | 223,863.65   |              |
| <u>Liabilities and Deferred Inflows</u>            |           |              |              |              |              |            |             |              |              |
| Accounts Payable                                   | 9500-9599 |              |              |              |              |            |             | 629,418.49   |              |
| Due To Other Funds                                 | 9610      | (7,500.00)   | (1,500.00)   | (1,500.00)   | (150,000.00) |            |             | (332,644.27) |              |
| Current Loans                                      | 9640      |              |              |              | (75,000.00)  |            |             | 0.00         |              |
| Unearned Revenues                                  | 9650      |              |              |              |              |            |             | 0.00         |              |
| Deferred Inflows of Resources                      | 9690      |              |              |              |              |            |             | 0.00         |              |
| SUBTOTAL   |           | (7,500.00)   | (1,500.00)   | (1,500.00)   | (225,000.00) | 0.00       | 0.00        | 296,774.22   |              |
| <u>Nonoperating</u>                                |           |              |              |              |              |            |             |              |              |
| Suspense Clearing                                  | 9910      |              |              |              |              |            |             | 0.00         |              |
| TOTAL BALANCE SHEET ITEMS                          |           | 7,500.00     | 1,500.00     | (73,500.00)  | (650,000.00) | 0.00       | 0.00        | (72,910.57)  |              |
| E. NET INCREASE/DECREASE (B - C + D)               |           | (433,500.00) | 980,500.00   | (244,000.00) | (180,044.67) | 193,295.00 | 0.00        | (141,497.65) | (68,587.08)  |
| F. ENDING CASH (A + E)                             |           | 682,352.46   | 1,662,852.46 | 1,418,852.46 | 1,238,807.79 |            |             |              |              |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |              |              |              |              |            |             | 1,432,102.79 |              |



**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

## 2024-25

# 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              | 4,877,297.00        | 4,909,685.00                        | 316,580.00          | 4,909,685.00              | 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              | 128,394.00          | 114,112.00                          | (1,406.49)          | 114,112.00                | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 157,600.00          | 192,600.00                          | 28,052.76           | 192,600.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                        | 5,163,291.00        | 5,216,397.00                        | 343,226.27          | 5,216,397.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 1,786,961.80        | 1,919,973.30                        | 580,272.23          | 1,919,973.30              | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999              | 854,731.29          | 899,074.24                          | 309,615.63          | 899,074.24                | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999              | 1,379,066.46        | 1,461,658.67                        | 396,223.06          | 1,461,658.67              | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999              | 77,375.00           | 125,855.83                          | 116,396.35          | 125,855.83                | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 572,392.00          | 581,073.12                          | 310,840.48          | 581,073.12                | 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<br>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)            | (150.00)                            | 0.00                | (150.00)                  | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                        | 4,670,376.55        | 4,987,485.16                        | 1,713,347.75        | 4,987,485.16              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                         |
|   |                |                        | 492,914.45          | 228,911.84                          | (1,370,121.48)      | 228,911.84                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929              | 2,530,500.00        | 2,620,280.10                        | 0.00                | 2,620,280.10              | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629              | 2,080,500.00        | 2,090,280.10                        | 0.00                | 2,090,280.10              | 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              | (675,000.00)        | (820,000.00)                        | 0.00                | (820,000.00)              | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (225,000.00)        | (290,000.00)                        | 0.00                | (290,000.00)              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
|   |                |                        | 267,914.45          | (61,088.16)                         | (1,370,121.48)      | (61,088.16)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                   | 1,416,081.25        | 1,563,782.21                        |                     | 1,563,782.21              | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 1,416,081.25        | 1,563,782.21                        |                     | 1,563,782.21              |                            |                         |
| d) Other Restatements   |                | 9795                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 1,416,081.25        | 1,563,782.21                        |                     | 1,563,782.21              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 1,683,995.70        | 1,502,694.05                        |                     | 1,502,694.05              |                            |                         |
| Components of Ending Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                        |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                   | 5,000.00            | 5,000.00                            |                     | 5,000.00                  |                            |                         |
| 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                | 13,146.38                           |                     | 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         | 1,000,000.00        | 1,000,000.00                        |                     | 1,000,000.00              |                            |                         |
| 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         | 320,563.00          | 345,599.00                          |                     | 448,267.86                |                            |                         |
| Unassigned/Unappropriated Amount                       |                | 9790         | 358,432.70          | 138,948.67                          |                     | 49,426.19                 |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |                | 8011         | 3,441,445.00        | 3,382,824.00                        | 856,250.00          | 3,382,824.00              | 0.00                       | 0.0%                    |
| Education Protection Account State Aid - Current Year  |                | 8012         | 195,888.00          | 203,024.00                          | 68,188.00           | 203,024.00                | 0.00                       | 0.0%                    |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                 |                | 8021         | 12,383.00           | 15,000.00                           | 0.00                | 15,000.00                 | 0.00                       | 0.0%                    |
| Timber Yield Tax                                       |                | 8022         | 2,332.00            | 3,500.00                            | 0.00                | 3,500.00                  | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll Taxes                                     |                | 8041         | 3,118,385.00        | 3,131,926.00                        | 0.00                | 3,131,926.00              | 0.00                       | 0.0%                    |
| Unsecured Roll Taxes                                   |                | 8042         | 96,900.00           | 94,000.00                           | 0.00                | 94,000.00                 | 0.00                       | 0.0%                    |
| Prior Years' Taxes                                     |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Supplemental Taxes                                     |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                         |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |                |              | 6,867,333.00        | 6,830,274.00                        | 924,438.00          | 6,830,274.00              | 0.00                       | 0.0%                    |
| LCFF Transfers   |                |              |                     |                                     |                     |                           |                            |                         |
| Unrestricted LCFF                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers - Current Year                               | 0000           | 8091         | (25,000.00)         | (25,000.00)                         | 0.00                | (25,000.00)               | 0.00                       | 0.0%                    |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | (1,965,036.00)      | (1,895,589.00)                      | (607,858.00)        | (1,895,589.00)            | 0.00                       | 0.0%                    |
| 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                                    |                |              | 4,877,297.00        | 4,909,685.00                        | 316,580.00          | 4,909,685.00              | 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <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, Immigrant Student Program               | 4201   | 8290         |                     |                                     |                     |                           |                            |                         |
| Title III, English Learner Program                 | 4203   | 8290         |                     |                                     |                     |                           |                            |                         |
| Public Charter Schools Grant Program (PCSGP)       | 4610   | 8290         |                     |                                     |                     |                           |                            |                         |
| Every Student Succeeds Act                         | 3040, 3060, 3061, 3110, 3150, 3155, 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         | 5,229.00            | 5,146.00                            | 0.00                | 5,146.00                  | 0.00                       | 0.0%                    |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 42,500.00           | 38,966.00                           | (11,296.49)         | 38,966.00                 | 0.00                       | 0.0%                    |
| 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         | 80,665.00           | 70,000.00                           | 9,890.00            | 70,000.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                  |              | <b>128,394.00</b>   | <b>114,112.00</b>                   | <b>(1,406.49)</b>   | <b>114,112.00</b>         | <b>0.00</b>                | <b>0.0%</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         | 35,000.00           | 45,000.00                           | 13,161.94           | 45,000.00                 | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                  | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts  |                  |              |                     |                                     |                     |                           |                            |                         |
| Adult Education Fees  |                  | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Non-Resident Students                                       |                  | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transportation Fees From Individuals                        |                  | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Services  |                  | 8677         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Mitigation/Developer Fees                                   |                  | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Fees and Contracts                                |                  | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue   |                  |              |                     |                                     |                     |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                  |                  | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues From Local Sources                    |                  | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| 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         | 122,600.00          | 147,600.00                          | 14,890.82           | 147,600.00                | 0.00                       | 0.0%                    |
| Tuition  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In                                 |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers Of Apportionments                            |                |              |                     |                                     |                     |                           |                            |                         |
| Special Education SELPA Transfers                      |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                      | 6500           | 8791         |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                      |                |              | 157,600.00          | 192,600.00                          | 28,052.76           | 192,600.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                 |                |              | 5,163,291.00        | 5,216,397.00                        | 343,226.27          | 5,216,397.00              | 0.00                       | 0.0%                    |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 1,430,167.89        | 1,577,919.89                        | 453,717.69          | 1,577,919.89              | 0.00                       | 0.0%                    |
| Certificated Pupil Support Salaries                    |                | 1200         | 86,343.62           | 86,343.62                           | 24,110.70           | 86,343.62                 | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 270,450.29          | 255,709.79                          | 102,443.84          | 255,709.79                | 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>                    |                |              | 1,786,961.80        | 1,919,973.30                        | 580,272.23          | 1,919,973.30              | 0.00                       | 0.0%                    |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 423,039.11          | 438,715.97                          | 163,471.79          | 438,715.97                | 0.00                       | 0.0%                    |
| Classified Support Salaries                            |                | 2200         | 140,190.60          | 140,190.60                          | 48,133.44           | 140,190.60                | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 131,091.08          | 148,464.24                          | 49,488.08           | 148,464.24                | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                |                | 2400         | 160,410.50          | 160,410.50                          | 48,522.32           | 160,410.50                | 0.00                       | 0.0%                    |
| Other Classified Salaries                              |                | 2900         | 0.00                | 11,292.93                           | 0.00                | 11,292.93                 | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 854,731.29          | 899,074.24                          | 309,615.63          | 899,074.24                | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 371,292.17          | 407,194.52                          | 111,894.89          | 407,194.52                | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 242,048.27          | 266,071.85                          | 76,972.81           | 266,071.85                | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 99,712.90           | 105,482.70                          | 29,966.87           | 105,482.70                | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 626,470.08          | 646,539.21                          | 167,640.79          | 646,539.21                | 0.00                       | 0.0%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 1,531.09            | 1,600.27                            | 442.57              | 1,600.27                  | 0.00                       | 0.0%                    |
| Workers' Compensation                                  |                | 3601-3602    | 24,209.95           | 26,154.12                           | 7,329.13            | 26,154.12                 | 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    | 13,802.00           | 8,616.00                            | 1,976.00            | 8,616.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 1,379,066.46        | 1,461,658.67                        | 396,223.06          | 1,461,658.67              | 0.00                       | 0.0%                    |
| <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         | 0.00                | 21,245.17                           | 47,850.89           | 21,245.17                 | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 14,500.00           | 14,500.00                           | 4,231.72            | 14,500.00                 | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 52,375.00           | 51,110.66                           | 25,233.72           | 51,110.66                 | 0.00                       | 0.0%                    |
| Noncapitalized Equipment  |                | 4400         | 10,500.00           | 39,000.00                           | 39,080.02           | 39,000.00                 | 0.00                       | 0.0%                    |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>77,375.00</b>    | <b>125,855.83</b>                   | <b>116,396.35</b>   | <b>125,855.83</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 274,630.00          | 263,909.52                          | 187,242.86          | 263,909.52                | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 27,150.00           | 31,180.00                           | 11,828.58           | 31,180.00                 | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 17,075.00           | 17,075.00                           | 14,927.04           | 17,075.00                 | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 60,422.00           | 60,422.00                           | 2,461.94            | 60,422.00                 | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services  |                | 5500         | 50,250.00           | 61,250.00                           | 17,231.20           | 61,250.00                 | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 7,350.00            | 12,342.60                           | 3,123.76            | 12,342.60                 | 0.00                       | 0.0%                    |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 118,615.00          | 118,615.00                          | 69,649.89           | 118,615.00                | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 16,900.00           | 16,279.00                           | 4,375.21            | 16,279.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>572,392.00</b>   | <b>581,073.12</b>                   | <b>310,840.48</b>   | <b>581,073.12</b>         | <b>0.00</b>                | <b>0.0%</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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets   |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO (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)            | (150.00)                            | 0.00                | (150.00)                  | 0.00                       | 0.0%                    |
| 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)            | (150.00)                            | 0.00                | (150.00)                  | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES   |                |              | 4,670,376.55        | 4,987,485.16                        | 1,713,347.75        | 4,987,485.16              | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                    |                | 8912         | 500,000.00          | 580,000.00                          | 0.00                | 580,000.00                | 0.00                       | 0.0%                    |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers In                       |                | 8919         | 2,030,500.00        | 2,040,280.10                        | 0.00                | 2,040,280.10              | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 2,530,500.00        | 2,620,280.10                        | 0.00                | 2,620,280.10              | 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         | 50,000.00           | 50,000.00                           | 0.00                | 50,000.00                 | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 2,030,500.00        | 2,040,280.10                        | 0.00                | 2,040,280.10              | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 2,080,500.00        | 2,090,280.10                        | 0.00                | 2,090,280.10              | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                         |

| 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         | (675,000.00)        | (820,000.00)                        | 0.00                | (820,000.00)              | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | (675,000.00)        | (820,000.00)                        | 0.00                | (820,000.00)              | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | (225,000.00)        | (290,000.00)                        | 0.00                | (290,000.00)              | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 25,250.00           | 27,500.00                           | 0.00                | 27,500.00                 | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 337,386.00          | 313,849.00                          | (92,287.00)         | 313,849.00                | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599              | 407,562.00          | 421,656.00                          | 44,830.44           | 421,656.00                | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 283,700.00          | 297,088.00                          | 60,250.00           | 297,088.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                        | 1,053,898.00        | 1,060,093.00                        | 12,793.44           | 1,060,093.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 418,800.20          | 427,861.46                          | 106,517.48          | 427,861.46                | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999              | 360,490.71          | 400,425.85                          | 88,831.92           | 400,425.85                | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999              | 412,969.54          | 380,222.24                          | 83,352.57           | 380,222.24                | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999              | 43,425.00           | 65,319.59                           | 17,641.50           | 65,319.59                 | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 502,548.00          | 613,612.78                          | 195,656.52          | 613,612.78                | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999              | 2,500.00            | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>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              | 150.00                              | 0.00                | 150.00                    | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                        | 1,740,883.45        | 1,887,591.92                        | 491,999.99          | 1,887,591.92              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (686,985.45)        | (827,498.92)                        | (479,206.55)        | (827,498.92)              |                            |                         |
| <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              | 675,000.00          | 820,000.00                          | 0.00                | 820,000.00                | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 675,000.00          | 820,000.00                          | 0.00                | 820,000.00                |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | (11,985.45)         | (7,498.92)                          | (479,206.55)        | (7,498.92)                |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                   | 164,167.87          | 135,379.42                          |                     | 135,379.42                | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 164,167.87          | 135,379.42                          |                     | 135,379.42                |                            |                         |
| d) Other Restatements   |                | 9795                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 164,167.87          | 135,379.42                          |                     | 135,379.42                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 152,182.42          | 127,880.50                          |                     | 127,880.50                |                            |                         |
| 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         | 152,182.42          | 127,880.50                          |                     | 127,880.50                |                            |                         |
| 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         | 25,250.00           | 27,500.00                           | 0.00                | 27,500.00                 | 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                                    |                |              | 25,250.00           | 27,500.00                           | 0.00                | 27,500.00                 | 0.00                       | 0.0%                    |
| <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         | 28,000.00           | 35,000.00                           | (56,909.00)         | 35,000.00                 | 0.00                       | 0.0%                    |
| Special Education Discretionary Grants             |  | 8182         | 2,200.00            | 2,500.00                            | (5,791.00)          | 2,500.00                  | 0.00                       | 0.0%                    |
| Child Nutrition Programs                           |  | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Donated Food Commodities                           |  | 8221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Forest Reserve Funds                               |  | 8260         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| 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         | 65,000.00           | 55,967.00                           | (1,334.00)          | 55,967.00                 | 0.00                       | 0.0%                    |
| Title I, Part D, Local Delinquent Programs         | 3025   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title II, Part A, Supporting Effective Instruction | 4035   | 8290         | 9,500.00            | 9,500.00                            | 139.00              | 9,500.00                  | 0.00                       | 0.0%                    |
| Title III, Immigrant Student Program               | 4201   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title III, 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%                    |
| Every Student Succeeds Act                         | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290         | 206,186.00          | 184,382.00                          | (28,392.00)         | 184,382.00                | 0.00                       | 0.0%                    |
| Career and Technical Education                     | 3500-3599  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                          | All Other  | 8290         | 26,500.00           | 26,500.00                           | 0.00                | 26,500.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>337,386.00</b>   | <b>313,849.00</b>                   | <b>(92,287.00)</b>  | <b>313,849.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER STATE REVENUE</b>                         |  |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                         |  |              |                     |                                     |                     |                           |                            |                         |
| ROC/P Entitlement                                  |  |              |                     |                                     |                     |                           |                            |                         |
| Prior Years  | 6360   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Master Plan                      |  |              |                     |                                     |                     |                           |                            |                         |
| Current Year                                       | 6500   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Prior Years  | 6500   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Prior Years       | All Other  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Child Nutrition Programs                           |  | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Mandated Costs Reimbursements                      |  | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 15,850.00           | 16,729.00                           | (429.55)            | 16,729.00                 | 0.00                       | 0.0%                    |
| Tax Relief Subventions                             |  |              |                     |                                     |                     |                           |                            |                         |
| Restricted Levies - Other                          |  |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                             |  | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                    |  | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| 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         | 391,712.00          | 404,927.00                          | 45,259.99           | 404,927.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                  |              | <b>407,562.00</b>   | <b>421,656.00</b>                   | <b>44,830.44</b>    | <b>421,656.00</b>         | <b>0.00</b>                | <b>0.0%</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                      | 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         | 30,000.00           | 35,000.00                           | 0.00                | 35,000.00                 | 0.00                       | 0.0%                    |
| Mitigation/Developer Fees                                   |                  | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Fees and Contracts                                |                  | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue   |                  |              |                     |                                     |                     |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                  |                  | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues From Local Sources                    |                  | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| 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         | 1,700.00            | 1,971.00                            | 286.00              | 1,971.00                  | 0.00                       | 0.0%                    |
| Tuition  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In                                 |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers Of Apportionments                            |                |              |                     |                                     |                     |                           |                            |                         |
| Special Education SELPA Transfers                      |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                      | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                    | 6500           | 8792         | 252,000.00          | 260,117.00                          | 59,964.00           | 260,117.00                | 0.00                       | 0.0%                    |
| From JPAs  | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| ROC/P Transfers  |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                      | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                    | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | 6360           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Transfers of Apportionments                      |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                      | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                    | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In from All Others                 |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                      |                |              | 283,700.00          | 297,088.00                          | 60,250.00           | 297,088.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                 |                |              | 1,053,898.00        | 1,060,093.00                        | 12,793.44           | 1,060,093.00              | 0.00                       | 0.0%                    |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 297,819.12          | 272,802.61                          | 62,584.14           | 272,802.61                | 0.00                       | 0.0%                    |
| Certificated Pupil Support Salaries                    |                | 1200         | 120,981.08          | 121,638.85                          | 35,044.82           | 121,638.85                | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                | 33,420.00                           | 8,888.52            | 33,420.00                 | 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>                    |                |              | 418,800.20          | 427,861.46                          | 106,517.48          | 427,861.46                | 0.00                       | 0.0%                    |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 328,653.52          | 355,263.93                          | 74,618.94           | 355,263.93                | 0.00                       | 0.0%                    |
| 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         | 31,837.19           | 45,161.92                           | 14,212.98           | 45,161.92                 | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 360,490.71          | 400,425.85                          | 88,831.92           | 400,425.85                | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 242,213.98          | 231,489.62                          | 18,441.34           | 231,489.62                | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 50,938.12           | 47,057.30                           | 21,718.00           | 47,057.30                 | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 19,762.86           | 18,167.67                           | 8,588.80            | 18,167.67                 | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 95,619.19           | 79,710.45                           | 32,922.27           | 79,710.45                 | 0.00                       | 0.0%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 240.23              | 196.17                              | 96.25               | 196.17                    | 0.00                       | 0.0%                    |
| Workers' Compensation                                  |                | 3601-3602    | 4,195.16            | 3,601.03                            | 1,585.91            | 3,601.03                  | 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%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 412,969.54          | 380,222.24                          | 83,352.57           | 380,222.24                | 0.00                       | 0.0%                    |
| <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         | 10,350.00           | 30,850.00                           | 2,350.00            | 30,850.00                 | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 23,075.00           | 24,469.59                           | 13,453.66           | 24,469.59                 | 0.00                       | 0.0%                    |
| Noncapitalized Equipment  |                | 4400         | 10,000.00           | 10,000.00                           | 743.19              | 10,000.00                 | 0.00                       | 0.0%                    |
| Food  |                | 4700         | 0.00                | 0.00                                | 1,094.65            | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>43,425.00</b>    | <b>65,319.59</b>                    | <b>17,641.50</b>    | <b>65,319.59</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 325,548.00          | 325,548.00                          | 70,163.10           | 325,548.00                | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 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         | 7,650.00            | 7,650.00                            | 3,289.33            | 7,650.00                  | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 2,500.00            | 19,364.78                           | 3,836.75            | 19,364.78                 | 0.00                       | 0.0%                    |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 166,850.00          | 261,050.00                          | 118,367.34          | 261,050.00                | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>502,548.00</b>   | <b>613,612.78</b>                   | <b>195,656.52</b>   | <b>613,612.78</b>         | <b>0.00</b>                | <b>0.0%</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         | 2,500.00            | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets   |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>2,500.00</b>     | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO (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              | 150.00                              | 0.00                | 150.00                    | 0.00                       | 0.0%                    |
| 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              | 150.00                              | 0.00                | 150.00                    | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES   |                |              | 1,740,883.45        | 1,887,591.92                        | 491,999.99          | 1,887,591.92              | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                    |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers In                       |                | 8919         | 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                      | 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   |                |              |                     |                                     |                     |                           |                            |                         |

| 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         | 675,000.00          | 820,000.00                          | 0.00                | 820,000.00                | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 675,000.00          | 820,000.00                          | 0.00                | 820,000.00                | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 675,000.00          | 820,000.00                          | 0.00                | 820,000.00                | 0.00                       | 0.0%                    |

2024-25 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              | 4,902,547.00        | 4,937,185.00                        | 316,580.00          | 4,937,185.00              | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 337,386.00          | 313,849.00                          | (92,287.00)         | 313,849.00                | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599              | 535,956.00          | 535,768.00                          | 43,423.95           | 535,768.00                | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 441,300.00          | 489,688.00                          | 88,302.76           | 489,688.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                        | 6,217,189.00        | 6,276,490.00                        | 356,019.71          | 6,276,490.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 2,205,762.00        | 2,347,834.76                        | 686,789.71          | 2,347,834.76              | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999              | 1,215,222.00        | 1,299,500.09                        | 398,447.55          | 1,299,500.09              | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999              | 1,792,036.00        | 1,841,880.91                        | 479,575.63          | 1,841,880.91              | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999              | 120,800.00          | 191,175.42                          | 134,037.85          | 191,175.42                | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 1,074,940.00        | 1,194,685.90                        | 506,497.00          | 1,194,685.90              | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999              | 2,500.00            | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>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  |                |                        | 6,411,260.00        | 6,875,077.08                        | 2,205,347.74        | 6,875,077.08              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (194,071.00)        | (598,587.08)                        | (1,849,328.03)      | (598,587.08)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929              | 2,530,500.00        | 2,620,280.10                        | 0.00                | 2,620,280.10              | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629              | 2,080,500.00        | 2,090,280.10                        | 0.00                | 2,090,280.10              | 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  |                |                        | 450,000.00          | 530,000.00                          | 0.00                | 530,000.00                |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | 255,929.00          | (68,587.08)                         | (1,849,328.03)      | (68,587.08)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                   | 1,580,249.12        | 1,699,161.63                        |                     | 1,699,161.63              | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 1,580,249.12        | 1,699,161.63                        |                     | 1,699,161.63              |                            |                         |
| d) Other Restatements   |                | 9795                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 1,580,249.12        | 1,699,161.63                        |                     | 1,699,161.63              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 1,836,178.12        | 1,630,574.55                        |                     | 1,630,574.55              |                            |                         |
| Components of Ending Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                        |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                   | 5,000.00            | 5,000.00                            |                     | 5,000.00                  |                            |                         |
| Stores  |                | 9712                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                   | 0.00                | 13,146.38                           |                     | 0.00                      |                            |                         |

2024-25 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted  |                | 9740         | 152,182.42          | 127,880.50                          |                     | 127,880.50                |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                             |                | 9750         | 1,000,000.00        | 1,000,000.00                        |                     | 1,000,000.00              |                            |                         |
| 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         | 320,563.00          | 345,599.00                          |                     | 448,267.86                |                            |                         |
| Unassigned/Unappropriated Amount                       |                | 9790         | 358,432.70          | 138,948.67                          |                     | 49,426.19                 |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |                | 8011         | 3,441,445.00        | 3,382,824.00                        | 856,250.00          | 3,382,824.00              | 0.00                       | 0.0%                    |
| Education Protection Account State Aid - Current Year  |                | 8012         | 195,888.00          | 203,024.00                          | 68,188.00           | 203,024.00                | 0.00                       | 0.0%                    |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                 |                | 8021         | 12,383.00           | 15,000.00                           | 0.00                | 15,000.00                 | 0.00                       | 0.0%                    |
| Timber Yield Tax                                       |                | 8022         | 2,332.00            | 3,500.00                            | 0.00                | 3,500.00                  | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll Taxes                                     |                | 8041         | 3,118,385.00        | 3,131,926.00                        | 0.00                | 3,131,926.00              | 0.00                       | 0.0%                    |
| Unsecured Roll Taxes                                   |                | 8042         | 96,900.00           | 94,000.00                           | 0.00                | 94,000.00                 | 0.00                       | 0.0%                    |
| Prior Years' Taxes                                     |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Supplemental Taxes                                     |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                         |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |                |              | 6,867,333.00        | 6,830,274.00                        | 924,438.00          | 6,830,274.00              | 0.00                       | 0.0%                    |
| LCFF Transfers   |                |              |                     |                                     |                     |                           |                            |                         |
| Unrestricted LCFF                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers - Current Year                               | 0000           | 8091         | (25,000.00)         | (25,000.00)                         | 0.00                | (25,000.00)               | 0.00                       | 0.0%                    |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | (1,965,036.00)      | (1,895,589.00)                      | (607,858.00)        | (1,895,589.00)            | 0.00                       | 0.0%                    |
| Property Taxes Transfers                               |                | 8097         | 25,250.00           | 27,500.00                           | 0.00                | 27,500.00                 | 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                                    |                |              | 4,902,547.00        | 4,937,185.00                        | 316,580.00          | 4,937,185.00              | 0.00                       | 0.0%                    |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |

2024-25 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Maintenance and Operations                         |  | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Entitlement                      |  | 8181         | 28,000.00           | 35,000.00                           | (56,909.00)         | 35,000.00                 | 0.00                       | 0.0%                    |
| Special Education Discretionary Grants             |  | 8182         | 2,200.00            | 2,500.00                            | (5,791.00)          | 2,500.00                  | 0.00                       | 0.0%                    |
| Child Nutrition Programs                           |  | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Donated Food Commodities                           |  | 8221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Forest Reserve Funds                               |  | 8260         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Flood Control Funds                                |  | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Wildlife Reserve Funds                             |  | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| FEMA   |  | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Contracts Between LEAs                 |  | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues from Federal Sources         |  | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title I, Part A, Basic                             | 3010   | 8290         | 65,000.00           | 55,967.00                           | (1,334.00)          | 55,967.00                 | 0.00                       | 0.0%                    |
| Title I, Part D, Local Delinquent Programs         | 3025   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title II, Part A, Supporting Effective Instruction | 4035   | 8290         | 9,500.00            | 9,500.00                            | 139.00              | 9,500.00                  | 0.00                       | 0.0%                    |
| Title III, Immigrant Student Program               | 4201   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title III, 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%                    |
| Every Student Succeeds Act                         | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290         | 206,186.00          | 184,382.00                          | (28,392.00)         | 184,382.00                | 0.00                       | 0.0%                    |
| Career and Technical Education                     | 3500-3599  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                          | All Other  | 8290         | 26,500.00           | 26,500.00                           | 0.00                | 26,500.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>337,386.00</b>   | <b>313,849.00</b>                   | <b>(92,287.00)</b>  | <b>313,849.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER STATE REVENUE</b>                         |  |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                         |  |              |                     |                                     |                     |                           |                            |                         |
| ROC/P Entitlement                                  |  |              |                     |                                     |                     |                           |                            |                         |
| Prior Years  | 6360   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Master Plan                      |  |              |                     |                                     |                     |                           |                            |                         |
| Current Year                                       | 6500   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Prior Years  | 6500   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Prior Years       | All Other  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Child Nutrition Programs                           |  | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Mandated Costs Reimbursements                      |  | 8550         | 5,229.00            | 5,146.00                            | 0.00                | 5,146.00                  | 0.00                       | 0.0%                    |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 58,350.00           | 55,695.00                           | (11,726.04)         | 55,695.00                 | 0.00                       | 0.0%                    |
| Tax Relief Subventions                             |  |              |                     |                                     |                     |                           |                            |                         |
| Restricted Levies - Other                          |  |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                             |  | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                    |  | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

2024-25 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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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         | 472,377.00          | 474,927.00                          | 55,149.99           | 474,927.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                  |              | <b>535,956.00</b>   | <b>535,768.00</b>                   | <b>43,423.95</b>    | <b>535,768.00</b>         | <b>0.00</b>                | <b>0.0%</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         | 35,000.00           | 45,000.00                           | 13,161.94           | 45,000.00                 | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                  | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts  |                  |              |                     |                                     |                     |                           |                            |                         |
| Adult Education Fees  |                  | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Non-Resident Students                                       |                  | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transportation Fees From Individuals                        |                  | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Services  |                  | 8677         | 30,000.00           | 35,000.00                           | 0.00                | 35,000.00                 | 0.00                       | 0.0%                    |
| Mitigation/Developer Fees                                   |                  | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Fees and Contracts                                |                  | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue   |                  |              |                     |                                     |                     |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                  |                  | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues From Local Sources                    |                  | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

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         | 124,300.00          | 149,571.00                          | 15,176.82           | 149,571.00                | 0.00                       | 0.0%                    |
| Tuition  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In                                 |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers Of Apportionments                            |                |              |                     |                                     |                     |                           |                            |                         |
| Special Education SELPA Transfers                      |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                      | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                    | 6500           | 8792         | 252,000.00          | 260,117.00                          | 59,964.00           | 260,117.00                | 0.00                       | 0.0%                    |
| From JPAs  | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| ROC/P Transfers  |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                      | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                    | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | 6360           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Transfers of Apportionments                      |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                      | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                    | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In from All Others                 |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                      |                |              | <b>441,300.00</b>   | <b>489,688.00</b>                   | <b>88,302.76</b>    | <b>489,688.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, REVENUES</b>                                 |                |              | <b>6,217,189.00</b> | <b>6,276,490.00</b>                 | <b>356,019.71</b>   | <b>6,276,490.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 1,727,987.01        | 1,850,722.50                        | 516,301.83          | 1,850,722.50              | 0.00                       | 0.0%                    |
| Certificated Pupil Support Salaries                    |                | 1200         | 207,324.70          | 207,982.47                          | 59,155.52           | 207,982.47                | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 270,450.29          | 289,129.79                          | 111,332.36          | 289,129.79                | 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>2,205,762.00</b> | <b>2,347,834.76</b>                 | <b>686,789.71</b>   | <b>2,347,834.76</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 751,692.63          | 793,979.90                          | 238,090.73          | 793,979.90                | 0.00                       | 0.0%                    |
| Classified Support Salaries                            |                | 2200         | 140,190.60          | 140,190.60                          | 48,133.44           | 140,190.60                | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 131,091.08          | 148,464.24                          | 49,488.08           | 148,464.24                | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                |                | 2400         | 160,410.50          | 160,410.50                          | 48,522.32           | 160,410.50                | 0.00                       | 0.0%                    |
| Other Classified Salaries                              |                | 2900         | 31,837.19           | 56,454.85                           | 14,212.98           | 56,454.85                 | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,215,222.00</b> | <b>1,299,500.09</b>                 | <b>398,447.55</b>   | <b>1,299,500.09</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 613,506.15          | 638,684.14                          | 130,336.23          | 638,684.14                | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 292,986.39          | 313,129.15                          | 98,690.81           | 313,129.15                | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 119,475.76          | 123,650.37                          | 38,555.67           | 123,650.37                | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 722,089.27          | 726,249.66                          | 200,563.06          | 726,249.66                | 0.00                       | 0.0%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 1,771.32            | 1,796.44                            | 538.82              | 1,796.44                  | 0.00                       | 0.0%                    |
| Workers' Compensation                                  |                | 3601-3602    | 28,405.11           | 29,755.15                           | 8,915.04            | 29,755.15                 | 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    | 13,802.00           | 8,616.00                            | 1,976.00            | 8,616.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>1,792,036.00</b> | <b>1,841,880.91</b>                 | <b>479,575.63</b>   | <b>1,841,880.91</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |

2024-25 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 10,350.00           | 52,095.17                           | 50,200.89           | 52,095.17                 | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 14,500.00           | 14,500.00                           | 4,231.72            | 14,500.00                 | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 75,450.00           | 75,580.25                           | 38,687.38           | 75,580.25                 | 0.00                       | 0.0%                    |
| Noncapitalized Equipment  |                | 4400         | 20,500.00           | 49,000.00                           | 39,823.21           | 49,000.00                 | 0.00                       | 0.0%                    |
| Food  |                | 4700         | 0.00                | 0.00                                | 1,094.65            | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>120,800.00</b>   | <b>191,175.42</b>                   | <b>134,037.85</b>   | <b>191,175.42</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 600,178.00          | 589,457.52                          | 257,405.96          | 589,457.52                | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 27,150.00           | 31,180.00                           | 11,828.58           | 31,180.00                 | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 17,075.00           | 17,075.00                           | 14,927.04           | 17,075.00                 | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 60,422.00           | 60,422.00                           | 2,461.94            | 60,422.00                 | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services  |                | 5500         | 57,900.00           | 68,900.00                           | 20,520.53           | 68,900.00                 | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 9,850.00            | 31,707.38                           | 6,960.51            | 31,707.38                 | 0.00                       | 0.0%                    |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 285,465.00          | 379,665.00                          | 188,017.23          | 379,665.00                | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 16,900.00           | 16,279.00                           | 4,375.21            | 16,279.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>1,074,940.00</b> | <b>1,194,685.90</b>                 | <b>506,497.00</b>   | <b>1,194,685.90</b>       | <b>0.00</b>                | <b>0.0%</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         | 2,500.00            | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets   |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>2,500.00</b>     | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO (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%                    |



2024-25 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   |                |              | 6,411,260.00        | 6,875,077.08                        | 2,205,347.74        | 6,875,077.08              | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                    |                | 8912         | 500,000.00          | 580,000.00                          | 0.00                | 580,000.00                | 0.00                       | 0.0%                    |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers In                       |                | 8919         | 2,030,500.00        | 2,040,280.10                        | 0.00                | 2,040,280.10              | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 2,530,500.00        | 2,620,280.10                        | 0.00                | 2,620,280.10              | 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         | 50,000.00           | 50,000.00                           | 0.00                | 50,000.00                 | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 2,030,500.00        | 2,040,280.10                        | 0.00                | 2,040,280.10              | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 2,080,500.00        | 2,090,280.10                        | 0.00                | 2,090,280.10              | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                         |

2024-25 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) |                |              | 450,000.00          | 530,000.00                          | 0.00                | 530,000.00                | 0.00                       | 0.0%                    |

| Resource                  | Description  | 2024-25<br>Projected Totals |
|---------------------------|--|-----------------------------|
| 6300                      | Lottery: Instructional Materials   | 426.31                      |
| 6500                      | Special Education  | 2,876.04                    |
| 6546                      | Mental Health-Related Services   | 321.00                      |
| 6547                      | Special Education Early Intervention Preschool Grant                               | 5,661.00                    |
| 6770                      | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 4,525.00                    |
| 7032                      | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KLT Funds        | 71,197.81                   |
| 7415                      | Classified School Employee Summer Assistance Program                               | 4,471.00                    |
| 7810                      | Other Restricted State   | 27.00                       |
| 8150                      | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)         | 38,375.34                   |
| Total, Restricted Balance |  | 127,880.50                  |



**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

## 2024-25

# FORM 8

## Student Body Account

| 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                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <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,<br>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 EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <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>  |                |                         | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>F. FUND BALANCE, RESERVES</b>                         |                |              |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance                                |                |              |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited                              |                | 9791         | 36,327.17           | 19,887.57                           |                     | 19,887.57                 | 0.00                       | 0.0%                    |
| b) Audit Adjustments                                     |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)                    |                |              | 36,327.17           | 19,887.57                           |                     | 19,887.57                 |                            |                         |
| d) Other Restatements                                    |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)                |                |              | 36,327.17           | 19,887.57                           |                     | 19,887.57                 |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)                     |                |              | 36,327.17           | 19,887.57                           |                     | 19,887.57                 |                            |                         |
| 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         | 36,327.17           | 19,887.57                           |                     | 19,887.57                 |                            |                         |
| 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>REVENUES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment and Supplies                           |                | 8631         | 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%                    |
| 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%                    |
| All Other Fees and Contracts                             |                | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Local Revenue                                  |                | 8699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               |                            |                         |



**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

## 2024-25

# 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           | 52,872.95           | 52,872.95                           | 0.00                | 52,872.95                 | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 175,153.97          | 175,153.97                          | (2,170.93)          | 175,153.97                | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 7,500.00            | 7,500.00                            | 852.29              | 7,500.00                  | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 235,526.92          | 235,526.92                          | (1,318.64)          | 235,526.92                |                            |                         |
| <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           | 111,668.26          | 115,699.41                          | 31,458.98           | 115,699.41                | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 72,844.64           | 78,047.88                           | 20,713.61           | 78,047.88                 | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 98,289.55           | 99,577.29                           | 31,555.73           | 99,577.29                 | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 2,159.00            | 8,150.90                            | 1,407.95            | 8,150.90                  | 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  |                |                     | 284,961.45          | 301,475.48                          | 85,136.27           | 301,475.48                |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (49,434.53)         | (65,948.56)                         | (86,454.91)         | (65,948.56)               |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 50,000.00           | 50,000.00                           | 0.00                | 50,000.00                 | 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  |                |                     | 50,000.00           | 50,000.00                           | 0.00                | 50,000.00                 |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 565.47              | (15,948.56)                         | (86,454.91)         | (15,948.56)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 29,704.48           | 29,704.48                           |                     | 29,704.48                 | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 29,704.48           | 29,704.48                           |                     | 29,704.48                 |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 29,704.48           | 29,704.48                           |                     | 29,704.48                 |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 30,269.95           | 13,755.92                           |                     | 13,755.92                 |                            |                         |
| 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                | 30,269.95           | 13,755.92                           |                     | 13,755.92                 |                            |                         |
| 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                      |                            |                         |



| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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         | 52,872.95           | 52,872.95                           | 0.00                | 52,872.95                 | 0.00                       | 0.0%                    |
| 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                                   |                |              | 52,872.95           | 52,872.95                           | 0.00                | 52,872.95                 | 0.00                       | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Child Nutrition Programs                                 |                | 8520         | 175,153.97          | 175,153.97                          | (2,170.93)          | 175,153.97                | 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                               |                |              | 175,153.97          | 175,153.97                          | (2,170.93)          | 175,153.97                | 0.00                       | 0.0%                    |
| <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         | 0.00                | 0.00                                | 852.29              | 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                                       |                |              |                     |                                     |                     |                           |                            |                         |
| Interagency Services                                     |                | 8677         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                  |                | 8699         | 7,500.00            | 7,500.00                            | 0.00                | 7,500.00                  | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 7,500.00            | 7,500.00                            | 852.29              | 7,500.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                   |                |              | 235,526.92          | 235,526.92                          | (1,318.64)          | 235,526.92                |                            |                         |
| <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         | 70,188.27           | 71,199.78                           | 19,460.71           | 71,199.78                 | 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         | 41,479.99           | 44,499.63                           | 11,998.27           | 44,499.63                 | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 111,668.26          | 115,699.41                          | 31,458.98           | 115,699.41                | 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    | 30,040.93           | 30,323.08                           | 8,254.51            | 30,323.08                 | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 8,313.94            | 8,606.10                            | 2,342.45            | 8,606.10                  | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                              |                | 3401-3402    | 33,463.90           | 38,113.80                           | 9,843.40            | 38,113.80                 | 0.00                       | 0.0%                    |
| Unemployment Insurance                                   |                | 3501-3502    | 54.35               | 56.20                               | 15.29               | 56.20                     | 0.00                       | 0.0%                    |
| Workers' Compensation                                    |                | 3601-3602    | 971.52              | 948.70                              | 257.96              | 948.70                    | 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                                 |                |              | 72,844.64           | 78,047.88                           | 20,713.61           | 78,047.88                 | 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         | 3,500.00            | 3,498.15                            | 2,000.61            | 3,498.15                  | 0.00                       | 0.0%                    |



**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

## 2024-25

# 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           | 25,000.00                           | 0.00                | 25,000.00                 | 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           | 925.00              | 350.00                              | (6.31)              | 350.00                    | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 25,925.00           | 25,350.00                           | (6.31)              | 25,350.00                 |                            |                         |
| <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                | 4,000.00                            | 3,417.12            | 4,000.00                  | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 18,000.00           | 21,788.19                           | 13,513.25           | 21,788.19                 | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 7,000.00            | 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  |                |                     | 25,000.00           | 25,788.19                           | 16,930.37           | 25,788.19                 |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 925.00              | (438.19)                            | (16,936.68)         | (438.19)                  |                            |                         |
| <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>  |                |                     | 925.00              | (438.19)                            | (16,936.68)         | (438.19)                  |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 0.00                | 438.19                              |                     | 438.19                    | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 0.00                | 438.19                              |                     | 438.19                    |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 0.00                | 438.19                              |                     | 438.19                    |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 925.00              | 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) Restricted   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 925.00              | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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           | 25,000.00                           | 0.00                | 25,000.00                 | 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   |                |              | 25,000.00           | 25,000.00                           | 0.00                | 25,000.00                 | 0.00                       | 0.0%                    |
| <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              | 350.00                              | (6.31)              | 350.00                    | 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%                    |
| 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              | 350.00                              | (6.31)              | 350.00                    | 0.00                       | 0.0%                    |
| TOTAL, REVENUES   |                |              | 25,925.00           | 25,350.00                           | (6.31)              | 25,350.00                 |                            |                         |
| <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                | 4,000.00                            | 3,417.12            | 4,000.00                  | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                | 4,000.00                            | 3,417.12            | 4,000.00                  | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 10,400.00           | 9,388.19                            | 3,236.75            | 9,388.19                  | 0.00                       | 0.0%                    |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and                        |                |              |                     |                                     |                     |                           |                            |                         |



**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

## 2024-25

# 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            | 7,000.00                            | 2,419.15            | 7,000.00                  | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 7,000.00            | 7,000.00                            | 2,419.15            | 7,000.00                  |                            |                         |
| <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            | 7,000.00                            | 2,419.15            | 7,000.00                  |                            |                         |
| <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                | 80,000.00                           | 0.00                | 80,000.00                 | 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                | (80,000.00)                         | 0.00                | (80,000.00)               |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 7,000.00            | (73,000.00)                         | 2,419.15            | (73,000.00)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 235,479.35          | 250,027.26                          |                     | 250,027.26                | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 235,479.35          | 250,027.26                          |                     | 250,027.26                |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 235,479.35          | 250,027.26                          |                     | 250,027.26                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 242,479.35          | 177,027.26                          |                     | 177,027.26                |                            |                         |
| 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  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 242,479.35          | 177,027.26                          |                     | 177,027.26                |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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            | 7,000.00                            | 2,419.15            | 7,000.00                  | 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%                    |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 7,000.00            | 7,000.00                            | 2,419.15            | 7,000.00                  | 0.00                       | 0.0%                    |
| TOTAL, REVENUES  |                |              | 7,000.00            | 7,000.00                            | 2,419.15            | 7,000.00                  |                            |                         |
| <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                | 80,000.00                           | 0.00                | 80,000.00                 | 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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                | 80,000.00                           | 0.00                | 80,000.00                 | 0.00                       | 0.0%                    |
| <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                | (80,000.00)                         | 0.00                | (80,000.00)               |                            |                         |



**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

## 2024-25

# 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           | 7,500.00            | 9,000.00                            | 2,406.91            | 9,000.00                  | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 7,500.00            | 9,000.00                            | 2,406.91            | 9,000.00                  |                            |                         |
| <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> |                |                     | 7,500.00            | 9,000.00                            | 2,406.91            | 9,000.00                  |                            |                         |
| <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>  |                |                     | 7,500.00            | 9,000.00                            | 2,406.91            | 9,000.00                  |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 241,658.99          | 248,762.53                          |                     | 248,762.53                | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 241,658.99          | 248,762.53                          |                     | 248,762.53                |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 241,658.99          | 248,762.53                          |                     | 248,762.53                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 249,158.99          | 257,762.53                          |                     | 257,762.53                |                            |                         |
| 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  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 249,158.99          | 257,762.53                          |                     | 257,762.53                |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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         | 7,500.00            | 9,000.00                            | 2,406.91            | 9,000.00                  | 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%                    |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 7,500.00            | 9,000.00                            | 2,406.91            | 9,000.00                  | 0.00                       | 0.0%                    |
| TOTAL, REVENUES  |                |              | 7,500.00            | 9,000.00                            | 2,406.91            | 9,000.00                  |                            |                         |
| <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         | 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>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 0.00                      |                            |                         |



**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

## 2024-25

# 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                | 120,000.00                          | 33,714.15           | 120,000.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 0.00                | 120,000.00                          | 33,714.15           | 120,000.00                |                            |                         |
| <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                | 38,862.60                           | 0.00                | 38,862.60                 | 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                | 128,694.09                          | 108,756.69          | 128,694.09                | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 4,410,000.00        | 4,367,078.31                        | 13,514.20           | 4,367,078.31              | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 4,410,000.00        | 4,534,635.00                        | 122,270.89          | 4,534,635.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (4,410,000.00)      | (4,414,635.00)                      | (88,556.74)         | (4,414,635.00)            |                            |                         |
| <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           | 4,410,000.00        | 4,414,635.00                        | 4,414,635.00        | 4,414,635.00              | 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  |                |                     | 4,410,000.00        | 4,414,635.00                        | 4,414,635.00        | 4,414,635.00              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 0.00                | 0.00                                | 4,326,078.26        | 0.00                      |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| 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  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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                | 120,000.00                          | 33,714.15           | 120,000.00                | 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%                    |
| 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                | 120,000.00                          | 33,714.15           | 120,000.00                | 0.00                       | 0.0%                    |
| TOTAL, REVENUES   |                |              | 0.00                | 120,000.00                          | 33,714.15           | 120,000.00                |                            |                         |
| <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                | 38,862.60                           | 0.00                | 38,862.60                 | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                | 38,862.60                           | 0.00                | 38,862.60                 | 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%                    |



**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

## 2024-25

# 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           | 9,500.00            | 7,250.00                            | 654.53              | 7,250.00                  | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 9,500.00            | 7,250.00                            | 654.53              | 7,250.00                  |                            |                         |
| <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                | 6,800.00                            | 6,796.44            | 6,800.00                  | 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                | 10,248.00                           | 10,248.00           | 10,248.00                 | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 9,500.00            | 9,500.00                            | 0.00                | 9,500.00                  | 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  |                |                     | 9,500.00            | 26,548.00                           | 17,044.44           | 26,548.00                 |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 0.00                | (19,298.00)                         | (16,389.91)         | (19,298.00)               |                            |                         |
| <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>  |                |                     | 0.00                | (19,298.00)                         | (16,389.91)         | (19,298.00)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 75,406.70           | 69,022.17                           |                     | 69,022.17                 | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 75,406.70           | 69,022.17                           |                     | 69,022.17                 |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 75,406.70           | 69,022.17                           |                     | 69,022.17                 |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 75,406.70           | 49,724.17                           |                     | 49,724.17                 |                            |                         |
| 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                | 75,406.70           | 49,724.17                           |                     | 49,724.17                 |                            |                         |
| 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                      |                            |                         |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                |              | 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         | 4,500.00            | 2,250.00                            | 654.53              | 2,250.00                  | 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  |                |              |                     |                                     |                     |                           |                            |                         |
| 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            | 5,000.00                            | 0.00                | 5,000.00                  | 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>                           |                |              | 9,500.00            | 7,250.00                            | 654.53              | 7,250.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                      |                |              | 9,500.00            | 7,250.00                            | 654.53              | 7,250.00                  |                            |                         |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 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%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 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%                    |





**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

## 2024-25

# 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           | 500,075.00          | 505,000.00                          | 2,408.12            | 505,000.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 500,075.00          | 505,000.00                          | 2,408.12            | 505,000.00                |                            |                         |
| <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                | 20,000.00                           | 0.00                | 20,000.00                 | 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                | 20,000.00                           | 0.00                | 20,000.00                 |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 500,075.00          | 485,000.00                          | 2,408.12            | 485,000.00                |                            |                         |
| <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           | 500,000.00          | 500,000.00                          | 0.00                | 500,000.00                | 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  |                |                     | (500,000.00)        | (500,000.00)                        | 0.00                | (500,000.00)              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 75.00               | (15,000.00)                         | 2,408.12            | (15,000.00)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 195,110.31          | 97,545.78                           |                     | 97,545.78                 | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 195,110.31          | 97,545.78                           |                     | 97,545.78                 |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 195,110.31          | 97,545.78                           |                     | 97,545.78                 |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 195,185.31          | 82,545.78                           |                     | 82,545.78                 |                            |                         |
| 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  |                |                     | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| 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                | 195,185.31          | 82,545.78                           |                     | 82,545.78                 |                            |                         |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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         | 75.00               | 5,000.00                            | 2,408.12            | 5,000.00                  | 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%                    |
| Other Local Revenue   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                     |                | 8699         | 500,000.00          | 500,000.00                          | 0.00                | 500,000.00                | 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                                  |                |              | 500,075.00          | 505,000.00                          | 2,408.12            | 505,000.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                      |                |              | 500,075.00          | 505,000.00                          | 2,408.12            | 505,000.00                |                            |                         |
| <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%                    |
| 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                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |



## 10. C. Consideration of date for special meeting for Organization of the Board

---

### Recommendation

That the Board chooses December 17 as a special meeting to conduct the Reorganization of the Board



## 10. D. Consideration of Revised ELO-P Program Plan

---

### Recommendation

That the board approves the Revised ELO-P Program Plan for HUSD

### Supporting Documents



HUSD 2024-2025 ELO-P Plan Guide

# Expanded Learning Opportunities Program Plan Guide

Prepared by:  
Expanded Learning Division  
California Department of Education  
1430 N Street, Suite 3400  
Sacramento, CA 95814-5901  
916-319-0923



**This Program Plan Template Guide is required by California *Education Code (EC)* Section 46120(b)(2).**

**Note: This cover page is an example, programs are free to use their own seals and the name of their program.**

November 2024

## Local Educational Agencies and Expanded Learning Opportunities Program Plan Sites

**Local Educational Agency (LEA) Name:**Harmony Union School District

**Contact Name:** Matthew Morgan

**Contact Email:** mmorgan@harmonyusd.org

**Contact Title:** Superintendent

**Contact Phone:** 707-874-1205

**Instructions:** Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P). Add additional rows as needed.

1. Harmony Elementary 1935 Bohemian Hwy Occidental CA 95465
2. Salmon Creek School 1935 Bohemian Hwy Occidental CA 95465
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**Governing Board Approval Date:** 12/9/2024

**Review/Revision Date:**

**Review/Revision Date:**

## Purpose

This template will aid LEAs in the development of a program plan as required by *EC* Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child and students' Social and Emotional Learning (SEL) and development.

## Definitions

### **“Expanded learning”:**

Expanded Learning refers to before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (See [EC Section 8482.1(a).])

### **“Expanded Learning Opportunities”:**

Expanded Learning Opportunities has the same meaning as “expanded learning” as defined in EC Section 8482.1. “Expanded learning opportunities” does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (See [EC Section 46120(g)(1)].)

Expanded Learning is currently funded through After School Education and Safety (ASES), 21st Century Community Learning Center (CCLC), and ELO-P.

### **Educational Element:**

An educational enrichment element may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities. Activities may also include hiring literacy coaches, high-dosage tutors, school counselors, and instructional day teachers and aides to assist pupils as part of the local educational agency's program enrichment activities. (See [EC Section 46120(d)(3)])

### **Enrichment Element:**

These opportunities may include arts, career technical education, recreation, technology, and more. The United States government has provided examples of tools and resources that can support positive youth development. Those tools and resources can be found at <https://youth.gov/youth-topics/positive-youth-development>.

### **Off-Site Locations:**

Off-Site or Non-LEA Sites include a physical location other than a school campus or other facility associated and operated by the LEA.



# Plan Instructions

## Development/Review of the Plan

### Collaborating with Partners

LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include partners in the development and review of the plan.

### Quality Programs

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California and introduced requirements for Continuous Quality Improvement (CQI) to help programs reflect on **program goals, program content, and outcome measures**. Additionally, to be intentional about program management practices and activities delivered to students, LEAs should download and reference the Quality Standards to provide ongoing improvements to the program. You can find information about the Quality Standards on the California Department of Education Quality Standards and CQI web page at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>

### Completing the Program Plan

To create the program plan, provide a narrative description in response to all of the prompts listed under each Quality Standard (Program Goal) and General Question below. The LEA may customize and include additional prompts, such as describing SEL activities or refining the plan.

In addition to the narrative response, include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. As needed, include attachments as addenda to further illustrate and respond to the prompts.

## Due Date, Approval, and Posting of the Plan

### Program Plan Due Dates

All LEAs currently operating an ELO-P should have a Program Plan in place. See below for requirements for revising. It is the CDE's guidance that LEAs who receive ELO-P Funding for the first time must adopt a program plan within six months of the first apportionment of funding. The CDE may issue guidance on the development of a program plan (See [EC Section 46120(b)(C)(2)]).

### Approving and Posting Program Plans

It is the CDE's guidance that this Program Plan needs to be approved by the LEA's Governing Board in a public meeting and publicly posted on the LEA's website within 30 days of approval.

## Revisions/Changes

### Reviewing and Revising Program Plans

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates to the law, and to provide continuous improvement in the development of an effective ELO-P.

It is recommended that the plan be reviewed annually. If there are substantive changes to any aspect of this plan it should be updated sooner than the three year timeline.

## 1—Safe and Supportive Environment

### Physical Safety

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the school site or off campus. If not onsite, describe where in the community it will be and how students will be supported to get there. Additionally, describe the elements such as staff training, incident reporting, and maintenance of health records.

During both extended day and summer programs, the program will be administered and staffed by school district employees only. This ensures adequate training in safety procedures and the maintenance of a safe, welcoming and supportive environment with a continuity of care from the regular school day and year that is uninterrupted. The programs are all offered onsite, in facilities used during the school day and regular school year by the same students and staff. This allows access to educationally appropriate spaces including classrooms, library, modernized playgrounds, and cafeteria. Familiar attendance, behavioral support and responding staff from the regular program are integrated to ease ELOP implementation and provide students with a common environment they are already knowledgeable in navigating.

Bussing is provided during the regular school day for arrival in the morning, but pickup in the afternoon will be by parent depending on pickup time. Summer program will be coordinated by each family.

### Emotionally Safe & Supportive

Describe how the program provides an emotionally safe and supportive environment for students. This may include how the program incorporates social emotional learning.

The Harmony aftercare program paraprofessionals are familiar to students from the regular day program including staff who have been trained and are engaged in the SEL lessons earlier in the day with students. Staff is trained in restorative process, behavior management and pyramid models of student interaction. The program is

held onsite in modern facilities with ADA access and all security protocols consistent with day to day operations of the regular day program. Administrative and custodial support is present and the student resource team (MTSS) is involved in onboarding staff in the aftercare program to unique needs of students attending the program, both social emotional as well as academic or developmental. The school nurse and health tech provide up to date information for the aftercare program on health plans and needs.

## **2—Active and Engaged Learning**

Explain how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

The homework club program includes ELOP students and begins after dismissal and snack. The program provides tutoring and small group support for work completion and skill development. Assistance with writing assignments, math and reading work, as well as special projects is offered. The homework club component is held in the library with access to materials and resources for projects.

Additional learning activities are held in the main Aftercare room including reading, math games, art and craft projects.

## **3—Skill Building**

Detail how the program will provide opportunities for students to experience skill building.

Students use the Homework Club program to develop executive function and planning skills, development of core academic skills in reading, writing and mathematics, and further learning in core academic subjects. The staff for homework club include certificated and classified paraprofessionals with extensive experience supporting student skill acquisition. Other activities offered throughout the aftercare schedule include opportunities for group projects, proposal development, collaborative art activities, games and team building, athletic activities, nutrition (including cooking activities) and craft projects.

## **4—Youth Voice and Leadership**

Describe how the program will provide opportunities for students to engage in youth voice and leadership. Consider and describe what opportunities youth have to lead activities or provide mentorship within the program. Address how youth are included in program quality assessment and improvement.

Older students in the program are provided mentorship and leadership opportunities as they buddy with younger students for projects and activities. Student decision making is facilitated by staff on large collaborative projects, activity planning, and special activities. Aftercare students participate in special community support and beautification projects for the school.

## 5—Healthy Choices and Behaviors

Explain how the program will provide opportunities for students to engage in healthy choices and behaviors. Include the plan to provide nutritious meals and snacks and how opportunities for physical activity will be provided.

Students in the ELOP Aftercare program are included in the farm to table nutrition program run during regular school hours. Snacks comply with the District wellness policy and use of site grown produce is included in meal options. Harmony's unique farm to table program is recognized as a leader in school nutrition programs including a 1.5 acre garden and production farm that supplies food to its cafeteria.

## 6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Include how the ELO-P will provide access for students with disabilities.

The program is staffed by paraprofessionals serving the comprehensive student population during the regular day program. These staff include credentialed individuals with experience working with diverse populations and students with 2<sup>nd</sup> language skills. 504 and IEP accommodations and services are continued into the aftercare program as needed according to their IEP and 504 documents. The ELOP program ensure free access to the program for economically eligible families and the school contracts with additional third party support organizations to provide funding for individuals not ELOP eligible, but nonetheless economically challenged. Funding is also provided through other local sources to supplement ELOP funding for the program to expand resources available for program activities.

## 7—Quality Staff

### Staff Engagement

Detail how the program will provide opportunities for students to engage with quality staff.

All staff are district staff meeting the requirements of paraprofessional aids. In most cases, staff are regular school day employees with extended hours, this means many students are served in aftercare by their same classroom assistants from earlier in the day. Staff are trained in school policy, behavioral support, safety and emergency protocols.

### Minimum Staff Qualifications

What are the minimum qualifications of an instructional aide pursuant to the policies of the LEA? Describe the process for health and safety screening for staff. Describe how your program will maintain minimum staffing ratios. (See [EC Section 46120(b)(2)(D)]).

#### Education, Experience and Qualifications:

- Ability to communicate effectively with teachers, students, parents and staff orally and in writing.
- Ability to maintain effective and supportive working relations with teachers, students, school officials, parents and members of the community who visit or volunteer in the schools.
- Ability to understand and follow oral and written instructions and requests.
- Has a general working knowledge of student learning styles, challenges and needs.
- Has a compassionate and supportive approach toward working with students.
- Has the ambulatory ability to assist with outdoor activities and campus supervision.
- Possess abilities to effectively assist students with reading, speaking, and other visual learning activities.
- Completion of high school
- Completion of 48 semester units or an Associate's degree or higher, or taken and passed the CBEST exam, or successful completion of the county Paraeducator Academic Assessment
- Prompt and consistent attendance in order to assist students and teachers with classroom instruction.
- Possess a valid, current CPR certificate; training provided by the district.
- The Paraeducator must clear the required fingerprints and TB clearance.
- The District may require applicants to go through the Post Offer/Pre-Placement Program (P.O.P.P.)

Health and safety screening includes TB and fingerprint clearance and ability to meet the physical demands of the job

Minimum staffing ratios will be maintained at a 10:1 ratio through scheduling. If absences occur, substitute staff will be assigned to maintain appropriate staffing ratios

#### **Staff Development**

Describe your staff training and development plan. Include the tools and resources offered to staff to provide them with the competencies needed to engage and enrich students. LEAs operating ASES, 21st CCLC, and/or the ELO Program, may close program to offer up to 3 days of staff development. This activity is allowable during

the instructional days or the nonschooldays. (See [EC Section 46120(b)(8)]).

Staff participate in the same schoolwide employee trainings during inservice days including safety and emergency protocols, positive behavior support, restorative processes, academic tutoring and lesson development. Staff are included in additional opportunities for training and professional development offered offsite by county and third party agencies.

## **8—Clear Vision, Mission, and Purpose**

Explain the program’s clear vision, mission, and purpose.

Provide a nurturing and expansive extended day program that builds upon regular instructional day activities to support academic success, personal growth and increased competency in social and emotional skills. The program recognizes the important role of an extended day program in caring for children at the end of an already demanding school day, providing positive adult attention, regulating activities, nutritious snacks, and healthful play.

## **9—Collaborative Partnerships**

### **Students and Families**

Describe how students and families were involved in the creation of the program plan and how they are engaged throughout the year.

The Aftercare program is designed with extensive feedback from parents through surveys and public discussions identifying program priorities. As a single school district, the school board, representing the 140 families at the school, provides feedback and direction to school staff in development of the program.

### **Community Based Organizations and other Non-LEA Partners**

Describe how the LEA engaged Community Based Organizations and other non-LEA partners to design the program plan and how they will be included in the administration/implementation of the program. Include how ELO-P will be coordinated with other initiatives such as Community Schools, Multi-Tiered Systems of Support.

HUSD works with the River to Coast Children Services program to extend access to the aftercare program. During initial design, HUSD met with several third party providers but ultimately determined to create its own program, due in large part to the limited interest expressed by third parties to serve the remote location. The Aftercare program works with HUSD's MTSS student resource team to ensure continuity of service and care into the aftercare session.

## **10—Continuous Quality Improvement**

Describe the collection and use of student social, behavioral, or skill development

data to support CQI, to engage in reflection and be intentional about program management practices and activities delivered to students. Data outcomes may relate to specific social-emotional competencies, including, but not necessarily limited to, social skills, self-control, academic mindset, perseverance, conflict resolution, and school connectedness. More information on CQI can be found on the CDE Quality Standards and CQI web page, as previously provided.

Harmony is implementing a data driven model for its intervention team including the use of SEL surveys as well as aggregation of data from academic assessments to drive decision making on special programs servicing our ELOP eligible students. The Student Resource Team and administration is responsible for review of program improvement and developing recommendations for modifications of program design.

## 11—Program Management

### Policies and Procedures

Include as an addendum (or hyperlink) any approved program policies, procedures, or manuals. This should include documentation and record-keeping practices, including enrollment/registration, attendance tracking, etc.

The district aftercare program will follow the rules and regulations as outlined in the family handbook available at the following link:

Link for Handbook: <https://www.harmonyusd.org/domain/71>

Harmony uses the Smartcare app to track enrollment, attendance, staffing and accounting. Students are enrolled in the smartcare app by school staff and caregivers have access to the app to track attendance, emergency contacts and special instructions. Check in and check out is by individuals authorized by caregivers in the app itself which can be updated in real time.

### Budget

Provide your budget for the program including cost-share items. The LEA is required to ensure all costs charged to the program are reasonable, necessary, and allowable in accordance with applicable statutes, regulations, and program plans for the Expanded Learning Opportunities Program<sup>3</sup>. How does this budget reflect the needs of students and families within the community?

24-25 Revenue

Projected ELO-P Funding. \$103,237

24-24 Expenditures

Staffing Expenditures \$100,737

Equipment/Supplies Expenditures \$1400

Services Expenditures \$1100

Ensuring highly qualified staff operating with the training and familiarity of district principles, protocols and facilities is important to ensure the needs of students in the district are met. The budget reflects the emphasis on highly trained staff as well as keeping student ratios low.

Provide a detailed description of how the LEA will ensure the proper implementation of the above requirements.

The CBO of the district is responsible for oversight of the budget and accounting for the program including eligibility for ELO-P programming and collaboration with third party support agencies for additional funding.

The Superintendent is responsible for human resources, professional development, training and appropriate qualifications for staff

Day to day management of the program including scheduling, attendance and monitoring of protocols and procedures is conducted by the Aftercare Coordinator.

The board will review the program annually and a parent survey will be conducted to guide the board and staff in program improvement and modifications to best serve the needs of its students and families.

<sup>1</sup> (California Public Contract Code (CPCC) 20110- 20118; CSAM including but not limited to 101, 405, 410; California Code of Regulations (CCR) Title IV 70; GC 1090; EC 14500-14509; EC 41010-41024)

<sup>2</sup> (California School Accounting Manual (CSAM) Procedure 905; Education Code (EC) 14500-14509; EC 41010-41024; California Government Code (GC) 13401-13407)

<sup>3</sup> (EC 46120[b][8]; 46120 [d][3]; 46120 [d][8][A-B])



## General Questions

### Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent programmatic requirements will be adopted for program guidance.

Do you have an ASES Grant?  Yes  No

Do you have a 21st CCLC Grant?  Yes  No

If one or both grants are held, describe how these funding sources will be leveraged with the ELO-P funding to create one comprehensive and universal Expanded Learning Program.

### Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (See [EC Section 46120(b)(2)(D)]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally informed to address this younger age group?

HUSD has structured the program to maintain a 1:10 ratio or lower for all grades inclusive of TK. Staff with ECE credits are scheduled daily to attend to the needs of tk students and activities and programs are designed specifically with TK students in mind to ensure age appropriate play and skill development for students of this age. A portion of the TK aftercare program time is spent in the TK classroom and TK playground. The ratio will be maintained through adequate staff scheduling and audit of ratios based on attendance and staff records.

### Offer and Provide Access

Describe how your LEA will offer ELO-P to their pupils and families using culturally and linguistically effective/appropriate communication channels. Describe how your LEA will provide access to the ELO-P by describing the enrollment process. Include the distribution of the form, signature process, and how the forms are stored. Will transportation be provided?

Annually information is distributed in accordance with language requirements to ensure all ELO-P eligible families receive information on eligibility and enrollment details. Given the small size of our district, individual contacts including email and

phone are used to ensure all eligible families are aware of the program opportunities.

## Field Trips

Field trips for entertainment purposes are not allowable. However, field trips can be a valuable educational and enrichment experience for youth. Field trips should be connected to the academic or enrichment program and provide an educational experience from which students can grow academically or culturally.

ELO-P funding can only be used for educational field trips that are coordinated and provided by the ELO-P. The educational field trips should be directly connected to the academic or enrichment components of the ELO-P. ELO-P funding cannot be used for field trips provided or coordinated by the core instructional day. ELO-P Field trips must follow ELO-P program requirements, such as maintaining ratios and ensuring staff meet the minimum requirements for an instructional aide based on district policies. The LEA should also follow local policies and procedures related to field trips.

Describe the purpose of the field trip and learning outcomes intended. Include the specific knowledge and skills students will develop. Include the field trip location and its educational significance. Include the anticipated dates(s), duration of the trip, grade level(s) participating, and transportation arrangements.

No field trips are scheduled for the after school program given the robust campus and access to age appropriate facilities.

## Program Fees

Every student attending a school operating a program is eligible to participate in the program. Programs may charge family fees. Programs that charge family fees shall waive the cost of these fees for students who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

If applicable, describe your fee structure, including the process for waiving fees as outlined above and your sliding scale. If no fees will be collected please write that in the space provided.

All ELO-P eligible students attend with zero fee. Non ELO-P eligible families may still be eligible for financial support through River to Coast Children Services. The fee for non eligible families is \$15 per day

## Sample Program Schedule- Regular Schoolday

Please include a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, and all other grades, will be combined with the instructional day to create a minimum of nine hours per day of programming

(instructional day plus ELO-P or other supports). **Programs are required to include both an educational and enrichment element; the sample program schedule should clearly identify that this requirement is met.**

## **Additional Legal Requirements**

Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:

### **Operations, Sites, ELO Program Plan, Family Fees, Ratio EC Section 46120(b)(2):**

Local educational agencies operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

- (A) The department's guidance.
- (B) Section 8482.6.
- (C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.
- (D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

### **Regular Schooldays and Hours EC Section 46120(b)(1)(A):**

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are no less than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day.

### **Nonschool Days and Hours EC Section 46120(b)(1)(B):**

- (A) For at least 30 nonschooldays, inclusive of extended school year days provided pursuant to paragraph (3) of subdivision (b) of Section 56345, no less than nine hours of in-person expanded learning opportunities per day.
- (B) Extended school year days may include in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are not less than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day.

### **Prioritizing School Sites**

**EC Section 46120(b)(3):**

Local educational agencies shall prioritize services provided pursuant to this section at schoolsites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunity programs across their attendance area.

**Grades Served**

**EC Section 46120(b)(4):**

Local educational agencies may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

**Partners**

**EC Section 46120(b)(6):**

Local educational agencies are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunity programs offered across their attendance areas.

**Audit**

**EC Section 46120(c)(1):**

Commencing with the 2023–24 fiscal year, a local educational agency shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

**Snacks and Meals**

**EC Section 8482.3(d)(1-2):**

- (A) [Local educational agencies] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.
- (B) [Local educational agencies] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture’s at-risk afterschool meal component of the Child and Adult Care Food Program (42 U.S.C. Sec. 1766).

**Program Capacity, Family Fees, Sliding Scale**

**EC Section 46120(b)(5):**

Local educational agencies may charge pupil fees for expanded learning opportunity programs provided pursuant to this section, consistent with Section 8482.6.

**Staff Minimum Qualifications, Ratio**

**EC sections 8483.4(a) and 46120(b)(2)(D):**

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal.

The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district.

### **Program Components**

#### **EC Section 8482.3(c)(1)(A–B):**

Each component of a program established pursuant to this article shall consist of the following two elements:

- (A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.
- (B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

### **Third Party Notifications**

#### **EC Section 8483.4(b-d):**

- (A) When a local educational agency contracts with a third party to operate a program pursuant to this article, the local educational agency shall require the third party to notify the local educational agency by the next working day following, and to submit a written report within seven days of, the occurrence of any health- or safety-related issues, including, but not limited to, issues involving criminal background clearances for employees, building safety, and any event specified in subdivision (c).
- (B) For purposes of this section, an “event” includes any of the following:
  - (1) Death of a child from any cause.
  - (2) Any injury to a child that requires medical treatment.
  - (3) Any unusual incident or child absence that threatens the physical or emotional health or safety of a child.
  - (4) Any suspected child abuse or neglect, as defined in Section 11165.6 of the Penal Code.
  - (5) Epidemic outbreaks.

- (6) Poisonings.
- (7) Fires or explosions that occur in or on the premises.
- (8) Exposure to toxic substances.
- (9) The arrest of an employee of the third party.

(C) Any other event as specified by the local educational agency.

When a local educational agency contracts with a third party, the local educational agency shall require the third party to request from parents or guardians pupil health information, such as whether a pupil has allergies or asthma, before pupil enrollment. Parents or guardians may provide this information at their discretion and are not required to provide pupil health information for the pupil to receive services pursuant to this article.

## **Aftercare Schedule**

8:30-3:05 Instructional Day

3:05-5:30 Aftercare

3:05-3:30 Welcome and Snack

3:30-4:30 Homework Club (upper grades)

Extended learning and skills activities (lower grades)

4:30-5:30 Arts, Crafts and Play (stations with age-diverse activities)





**10. E. Consideration of 2023-24 Audit Certification and Report of Corrective Action for Findings**

---

**Quick Summary / Abstract**

2023-24 Audit Certification and Report of Corrective Action for Findings



## 11. Next Board Meeting

---

### Quick Summary / Abstract

Next regular meeting is January 9, 2025.



## 12. Adjournment

---